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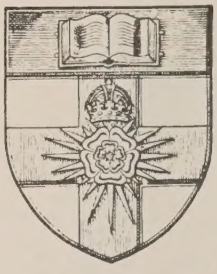

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1822. IV

REPORT

FROM THE

SELECT COMMITTEE

ON THE

ORPHANS' FUND OF THE CITY OF LONDON.

Ordered, by The House of Commons, *to be Printed,*
26 *June* 1822.

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REPORT - - - - - - - - - - - - p. 3

MINUTES OF EVIDENCE - - - - - - - p. 11

APPENDIX - - - - - - - - - - - p. 38

REPORT.

THE SELECT COMMITTEE appointed to inquire into the present State of The ORPHANS' FUND, and to examine how far the Surplusses arising from the same, after satisfying the Interest due to the several Creditors thereon, have been duly applied towards the extinction of the Debt; and to report the same, with their Opinion and Observations thereupon, to The House;——HAVE, pursuant to the Order of the House, examined the matters referred to them, and agreed to the following REPORT:

YOUR Committee, in directing their attention to the first object of the reference to them, namely, the present State of the Orphans' Fund, have thought it requisite to submit briefly some account of the origin of the said Fund, of the several sums which have from time to time been charged thereon, together with the amount now remaining due and chargeable on the same.

By immemorial custom, a court of record has been and is still held in the city of London, for the care and government of Orphans, and the Lord Mayor and Aldermen were invested with the custody and guardianship of all orphan children of freemen while under age and unmarried, and with the management of the personal estate of deceased freemen, and in some cases of the landed estates, and with power to require the executors or administrators of freemen dying, to exhibit true inventories of their estates before them, in the court of Orphans, and to give security to the Chamberlain of London and his successors, by recognizance if the parties lived within the city, and by bond if without, for the Orphans' part, and in case of refusal, to commit them to prison till they obeyed: whence it appears, that the investment of the property of Orphans in the Chamber of London was, until the passing of the Act of 11 Geo. 3, c. 18, which relieved the citizens of London from this liability, a matter of obligation, not choice.

It appears, that the freemen of the City have also the privilege of investing their property at interest in the Chamber of London; and have usually availed themselves of such privilege when the interest to be obtained from investments or other securities, was less than 4 per cent, the rate allowed by the said Chamber.

From these sources, very large sums had accumulated in the Chamber of London in the reigns of James I. and Charles I. which, in the eventful periods of public calamities that followed, were so entirely lost to the Corporation and their creditors, that they were compelled to declare themselves incapable of discharging either interest or principal of their debts to the Orphans and others, out of the Surplusses that remained of their rents, after discharging the necessary expense of the government of the City.

Under these circumstances, in the year 1689, the Lord Mayor, Aldermen and Commonalty, presented a petition to Parliament, in which they set forth, that by general and national troubles after the reign of Charles I.; by their former payments of large sums for interest to the Orphans; by the great fire of London; by reason of the late illegal quo warrantos brought against them, and by other great losses, their debts to the Orphans amounting to a sum vastly greater than they were able to pay, they prayed the House to assist them by making provision for the discharge of these and the claims of other creditors; and after several unsuccessful applications to Parliament, an Act was obtained for that purpose in the year 1694 (5th and 6th William & Mary), intituled, " An Act for the Relief of the Orphans and other " Creditors of the city of London."

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This Act charges the estates and revenues of the Corporation of London with the annual payment of £. 8,000 for ever, and assigns to the Fund the rents and profits of the City's aqueducts, or right of bringing water to London; imposes a duty of £. 2,000 per annum on the personal property of the inhabitants of the City (repealed by 35 Geo. 3, c. 126); assigns the rents and profits arising from a lease of the exclusive privilege of lighting the City with convenient lights; imposes a duty of 2 *s.* 6 *d.* on the binding of every apprentice, and 5 *s.* on the admission of every person to the freedom of the City; a duty of 4 *s.* per ton on all wines imported into the port of London, and a duty of 4*d.* per chaldron on the metage of every chaldron of coal and culm so imported, and 6*d.* for every chaldron to be imported for fifty years from the year 1700. At the expiration of that period, the estates and revenues of the City were to be charged with the payment of £. 6,000 per annum, in addition to the former £. 8,000; and which several duties and payments were directed to be applied in the payment of the interest on the sums due to the Orphans and other creditors, and which debt amounted to £. 747,472. 18*s.* 4½*d.*

These grants, however, for many years proved inefficient in their produce for the payment of the interest of the said debt, at four per cent, the rate of interest directed by the Act; which insufficiency had, between the years 1694 and 1713, occasioned an arrear of interest, or in other words, an increase of the capital debt of £. 90,631. 1 *s.* 9½*d.* The Fund, however, became equal to the charges upon it for interest from the year 1714, and from that period produced Surplusses which, by the year 1737, discharged the said arrears of £. 90,631. 1*s.* 9½*d.*

In the 21st Geo. 2, another Act passed for the further relief of the Orphans, &c. which provided the continuance of all the duties imposed by the former Act, including the 6*d.* per chaldron on coals and culm for thirty-five years from 1750, and relieved the City's estates from the further charge of £. 6,000 per annum, to which, by the Act of William & Mary, they were made chargeable at the expiration of the grant of 6*d.* per chaldron on coals, and charged them only with the sum of £. 2,000 per annum, in addition to the former sum of £. 8,000 per annum. This Act also directed the payment of £. 3,000 per annum for thirty-six years, forming an aggregate amount of £. 105,000, to the Mercers Company, to relieve them from their embarrassments occasioned by their annuities and other debts.

By this Act, the Surplusses that had accrued since the year 1737, including an arrear of personal tax due from the city, amounting to £. 39,106. 2*s.* 10½*d.* were directed, together with all future Surplusses that might accrue after discharging the interest and charge of management, to be applied towards the reduction of the principal debt.

Your Committee also find, that the authority of Parliament has also been obtained, at various times, for charging on this Fund sums of money for effecting sundry public works and improvements; *viz.*

	£.	*s.*	*d.*
By the 7th Geo. 3, c. 37, the Corporation were empowered to raise the following sums, for the purposes hereafter stated, and to charge them on the Orphans' Fund; *viz.*			
For completing Blackfriars Bridge	58,000	—	—
For the embankment necessary for the north abutment	7,500	—	—
For the repair of the Royal Exchange	10,000	—	—
To rebuild the gaol of Newgate	50,000	—	—
For the purchase and extinguishment of the toll on London Bridge	30,000	—	—
By this Act the Corporation were also authorized to charge upon the Orphans' Fund the sum of	144,000	—	—

being part of the sum of 160,000*l.* which had been raised by the Act of the 29th Geo. 2, for building the said bridge, and charged upon the tolls, they were empowered by the said Act to levy on the said bridge; but which tolls were by the aforesaid Act of the 7th Geo. 3, made applicable to the payment of the principal and interest of the sum of 20,000*l.* raised for carrying on the new pavement in Westminster; 12,000*l.* raised for

(continued.)

for paving the town and borough of Southwark; and by a subsequent Act of 9th Geo. 3, c. 89, to the payment of principal and interest of 26,000*l.* authorized to be raised for making the road across St. George's Fields. Thus, by this Act of the 7th Geo. 3, were these several sums, amounting together to 300,000*l.* in addition to the sum of 105,000*l.* granted by the Act 21st Geo. 3, to the Mercers Company, permitted to be charged upon a Fund, the original establishment of which had for its sole object to enable the city of London to discharge debts to a numerous and unprotected class of its citizens, who were mere objects of compassion of the Legislature, as they were compellable by law to become creditors to the Lord Mayor and Aldermen, &c. under the authority of the Court of Orphans; and to render the fund adequate to the original purpose of its institution, and the new burthens hereby charged upon it, a further term was granted by this Act, for the continuance of all the duties imposed by the former Acts for 46 years, from the year 1785; and a further charge of 1,500*l.* per annum charged upon the estates of the City, in addition to the former 16,000*l.*

By the 18th Geo. 3, the Corporation of London obtained power to raise several further sums, for the following purposes, and to charge them upon the Surplusses of the Orphans' Fund; *viz.*

To make a street from Moorfields, opposite Chiswell-street, towards the east into Bishopsgate-street, and also from the east end of Chiswell-street westward into Barbican, being within the county of Middlesex	16,500 — —
For discharging a debt incurred in re-building of Newgate, and a Sessions-house adjoining, and Infirmary, and for purchasing several houses in the Old Bailey, being within the City	40,000 — —
For building the New Sessions-house for the county of Middlesex	11,000 — —
For building a Sessions-house for the city of Westminster	5,500 — —
For making a street from Spitalfields to Bishopsgate-street, being in the county of Middlesex	9,000 — —
For completing the paving of the town and borough of Southwark	4,000 — —
For widening certain avenues into Goodman's-fields, being in the county of Middlesex	1,500 — —
For widening and improving Dirty-lane and Brick-lane, and other purposes, both in the county of Middlesex	1,500 — —
For opening communications between Wapping-street and Ratcliff-highway, both in the county of Middlesex	1,000 — —
For paving the High-street from Aldersgate-bars to Goswell-street turnpike, both in the county of Middlesex	5,000 — —

By the 35th Geo. 3, the Corporation was empowered to raise and charge upon the same Fund, for the purpose of widening and improving the entrances to the City at Temple-bar and Snow-hill — 100,000 — —

This Act also directed that the sum of 2,000*l.* per annum, chargeable by the 5th and 6th William & Mary, on the personal estates of the inhabitants of London, should cease.

And, by another Act of the same date, for repairing the common sewer in Bridge-street, Blackfriars — 9,000 — —

By *(continued.)*

(continued.)	£.	d.
By the 39th and 40th Geo. 3, they were empowered to raise and charge on the Fund, the further sum of 30,000*l.* for carrying into execution the Act for improving the avenues at Temple-bar and Snow-hill - - - - - - -	30,000	– –
And by the said Act the further sum of 60,000*l.* chargeable upon the ground rents and reversions of property purchased for those purposes, but not laid in the public ways - -	60,000	– –
By the 42d Geo. 3, an Act passed for raising a further sum, for the same purposes, and to be charged on the said Fund -	50,000	– –
The 44th Geo. 3, authorizes the raising a further sum, for same purposes, of - - - - - - - - - -	100,000	– –
and continues the duty of 6*d.* per chaldron on coals, for five years and three quarters, from Michaelmas 1831 to 5th July 1837, and the additional charge of 1,500*l.* per annum on the City's estates, imposed by the Act 7th Geo. 3.		
By the 51st of his late Majesty a further sum was raised, for the said improvements, on the credit of the Surplusses of the fund, and of the monies to arise by the sale of the surplus property, of - - - - - - - - - - -	40,000	– –
The Act of the 52d of his late Majesty authorized the raising a sum for increasing the fund for lighting, watching and repairing Blackfriars Bridge, of - - - - - - -	20,000	– –
And by another Act of the 52d Geo. 3, a further sum was raised for building a new Prison in the City of London, for debtors, &c. - - - - - - - - - - -	95,000	– –
And by another Act of the said year was charged for improving the ground at Moorfields - - - - - -	5,000	– –
This Act also directs that the monies to arise by the sale of the ground rents and reversions of the site of Moorfields, &c. when improved, to be carried to the credit of the Orphans' Fund, the estimated value of which is 28,200*l.*—7,500*l.* on account of such sales, has already been received and carried to the fund.		
And by the Act of the 53d Geo. 3, for improving the west end of Cheapside and St. Martin-le-grand, and for providing a site for a New Post Office, the Corporation were authorized to charge and raise upon the said Fund the sum of - -	80,000	– –
Total Amount charged on the Fund - - £.	984,000	– –
To which the original debt provided for by the Act of the 5th and 6th William & Mary, of - - - - - -	747,472	18 4½
Making the Total of the said debt and sums charged thereon for public works, &c.- - - - £.	1,731,472	18 4½

Your Committee also beg to state, that it appears the following sums have been applied in reduction of the said original debt, and sums subsequently charged thereon:—

In the discharge of the original Orphans' Debt, from 1750 to 5th April 1772 - - £.	171,972	18	4½
From October 1792 to 12 April 1820, when the same was extinguished - -	575,000	–	–
carried forward - - - -	746,972	18	4½

	1,731,472	18	4½

	£.	s.	d.	£.	s.	d.
Brought forward - -	£. 746,972	18	4½	1,731,472	18	4½
Paid and annihilated between 5th April 1772 and March 1791, the sum of - -	144,000	–	–			
Paid and annihilated at Midsummer 1784, part of the loan of 50,000*l.* raised under the 18th Geo. 3, for paving Goswell-street, which sum remains unapplied - -	1,200	–	–			
Paid and annihilated out of the produce of the sale of ground rents, &c. Snow-hill and Temple-bar, the loan raised by the Act 39th and 40th Geo. 3 - - - -	60,000	–	–			
Also the loan of 42d Geo. 3 - -	50,000	–	–			
And from the same source, part of the loan of 40,000*l.* raised by the Act 51st Geo. 3 -	27,700	–	–			
There has likewise been paid off, in part discharge of the loan of 156,000*l.* raised by the Act of 7th Geo. 3, at 3½ per cent. -	81,900	–	–			
				1,108,272	18	4½
Leaving the sum chargeable on the Orphans Fund on 5th January 1822, as per statement N° 2 in Appendix } £.				623,200	–	–

IT should here be observed, that although 984,000*l.* has been authorized to be charged on this fund (independent of the original debt of 747,472*l.* 18*s.* 4½*d.*) that sum was not produced by the sale of the bonds issued to that amount; the loans under the Acts of the 7th, 18th and 55th Geo. 3, were raised at par, but a loss, amounting to 60,552*l.* 7*s.* 6*d.* appears to have been experienced in effecting those under the Acts of the 35th, 39th & 40th, 42d, 44th, 51st & 52d of the said reign. All these loans were offered for public competition; the loss therefore upon them, must be considered attributable to the depressed state of public credit at that time when they were severally effected, but does not diminish the debt of the Orphans' Fund, which is bound to pay the capital sums for which the bonds were issued.

Your Committee beg further to report, that the above debt has been reduced to the sum of 600,000*l.* by the appropriation of the Surplus of the duties for the half year ending the 5th January last, amounting to 23,200*l.* and reducing the annual charge for interest thereon to 29,171*l.* 10*s.* which sum, together with the charges and expenses of management deducted from the annual gross produce of the fund, taken on an average of the last three years, will leave a Surplus of 37,292*l.* 11*s.* 1*d.* per annum, applicable to the discharge of the said principal debt of 600,000*l.* and which Surplus (together with the monies expected to arise from the sale of ground at Moorfields) it is calculated, will extinguish the said debt, provided no further charges are made upon the fund, by the 10th October 1833, as per statement N° 12, Appendix, by which it also appears, that on a calculation of the produce of the duties for the last year, the debt will become extinct by 10th July 1833. The accounts of this fund are subject to the examination of the Commissioners for auditing public accounts, and are submitted annually by the Chamberlain for that purpose.

Your Committee, in concluding this part of the report, beg to state, that the whole estates of the city of London were pledged for the due payment of the principal and interest of the original debt, and by all acts by which any additional sums have been raised on the credit of this fund; their estates are also pledged for the principal and interest of the additional sum so raised, in the event of the funds granted by Parliament proving insufficient.

Your Committee, in proceeding to consider the next point of reference to them, namely, "how far the Surplusses arising from the said fund, after satisfying the interest due to the several creditors thereon, have been duly applied towards the extinction of the debt," directed an Account to be laid before them of the sums

which have been declared by the Chamberlain of London to be Surplusses of the Orphans' Fund, applicable to the liquidation of the debt, &c. from the 15th April 1815 to 12th March 1822 (see Account N° 10, Appendix); from which it appears, that from the end of the year 1819, it has been the practice of the Chamberlain, in the months of March and September in each year, to make a return of all the monies then in his hands, when the court of Aldermen have directed the appropriation of the same, in the discharge of debt, agreeably to the provisions of the Act of 7th Geo. 3, c. 37.

In the further prosecution of this inquiry, it appears to Your Committee, from a statement of the Balances in the hands of the Chamberlain, resulting from the general receipt and expenditure of the fund, at the close of each quarter for the last three years (see Account N° 8, Appendix), that in consequence of the increase of the income in the fund, occasioned by the great and progressive advance in the duty on coals, and the reduction of interest by the discharge of debt, a sum averaging about 3,900*l.* might, during that period, have been applied in discharge of debt on the 5th January and 5th July, after having provided for the payment of the interest and dividends due on those days, by which a saving to the fund might have been effected of the interest on the aforesaid sum of about 3,900*l.* for three months, twice in the year, had not the court of Aldermen been restricted to an half yearly application of such Surplus by the provisions of the aforesaid Act of 7th Geo. 3.

Your Committee also directed the Chamberlain to lay before them, a statement of the aggregate Balances of the fund in his hands at the end of every month, for two years ending the 31st December 1821, distinguishing the several heads of account composing the said balance (see Account N° 4, Appendix;) by which it appears that the monthly average in his hands for that period, has amounted to 29,088*l.* 11*s.* 6*d.* and is composed of the following sums:—

£.	s.	d.	
8,009	7	4	the amount of Orphans' Stock ordered at various times to be discharged, but not claimed, and interest thereon, the particulars of which are stated in Account 3, Appendix; which sum it appears the Court of Aldermen did not consider subject to their control, the Chamberlain being held in charge for such monies by the Commissioners for auditing Public Accounts.
13,809	12	10	amount of interest and bonds ordered to be paid off, which the parties have not applied for; and
7,269	11	4	the balance of the growing produce of the fund; making together,
29,088	11	6	as above.

Your Committee, in the investigation of the several duties, &c. constituting the Orphans' Fund, and the payment of the same to the Chamberlain, were furnished with a Report of the committee of the whole Court of Aldermen of the City of London, of the 29th Feb. 1820, in relation to the collection of the duty on Coals, approved and adopted by the said Court. See Appendix, N° 13; to which they beg to refer.

Your Committee have also examined the annexed Account of the payments made by the Receiver of the said duty, from 20th February 1820 to 12th January 1822, together with the Balances remaining after each payment, from the period stated in the aforesaid Report, (see Appendix, N° 14.) They also directed to be laid before them, an Account of the payments made by the Receiver of the duties on Wine, from 5th July 1814 to 5th April 1822, (see Account, Appendix, N° 15;) from which it appears, that the said duties are paid twice in the year into the Chamber, in the months of March and September, in respect of the half years ending on the 5th January and 5th July preceding.

Your Committee also find, that the sum of 11,500*l.* per annum, charged by various Acts of Parliament on the City's estates and revenues, is paid to the Chamberlain on the 5th January and 5th July, in each year, as stated in Account, Appendix N° 6.

Whatever difference of opinion may exist in respect to the propriety of the system adopted by the Court of Aldermen, for remunerating officers employed by them, partly by a salary, and partly by the advantage to be derived from accumulating

accumulating balances left in their hands, Your Committee think it would be advisable that the authority of Parliament should be obtained to enable the Chamberlain to apply the 8,095*l.* 9*s.* 0¾*d.* (see Account, Appendix N° 3), the amount of monies remaining in his hands for Orphan stock and interest unclaimed, and any other monies relating to the Orphans' Fund, that may hereafter be unclaimed, towards the discharge of the present debts; and that any claim hereafter to be made in respect to the sum so appropriated, should be chargeable on the subsequent collections of the said Fund, or otherwise. Your Committee also consider that, with a view to accelerate the liquidation of the debt due from the Orphans' Fund, similar authority should be obtained, to enable the Court of Aldermen to make a quarterly appropriation of the said Fund, as before alluded to, under such regulations and in such manner as Parliament in its wisdom may think fit; and that the Receivers of the wine and coal duties should be required to pay the whole amount by them collected into the hands of the Chamberlain, by four equal quarterly payments, ending respectively on the 5th January, 5th April, 5th July, and 10th October; such payments to be made within one week of each quarter day.

In conclusion, Your Committee feel themselves called upon to express an anxious hope, that the liquidation of the different debts charged on the Orphans' Fund will be proceeded in with the least possible delay; and that no further charges on the Fund will be sanctioned by Parliament, unless for purposes of great importance, and beneficial to the adjoining counties, as well as to the City of London.

26 *June* 1822.

LIST OF WITNESSES.

Mr. Charles Stephens - - - - - - - - p. 11.
Mr. William Drummer - - - - - - - - p. 12.
Robert Waithman, Esq. - - - - - - - pp. 16, 30.
Joseph Bushnan, Esq. - - - - - - - - p. 23.
John Atkins, Esq. - - - - - - - - - p. 25.
Henry Woodthorpe, junior, Esq. - - - - - - p. 31.
Mr. John Goldham - - - - - - - - - p. 32.
Mr. Benjamin W. Scott - - - - - - - - p. 33.

MINUTES OF EVIDENCE.

Martis, 19° *die Martii* 1822.

THOMAS WILSON, Esq. in the Chair.

Mr. *Charles Stephens*,
Called in; and Examined.

Mr. Charles Stephens. (19 March.)

WHAT is your situation?—I am a clerk in the house of Curtis, Robarts and Company.

The banking-house?—Yes.

Do you keep an account for Sir William Curtis of the money received on account of the coal duties, independent of the business of the banking-house?—Yes, I do.

That is quite distinct from any thing connected with the house of Curtis, Robarts and Company?—Yes.

You produce that account as the accountant of Sir William Curtis, without any reference to your situation as a clerk in the banking-house?—Yes.

[*The Witness delivered in the Account:*—See Appendix, No. 11.]

What is this account?—An account of the sums received in each week, for three years, commencing from the 1st of January 1819 and ending the 31st of December 1821, from Mr. Drummer, for the coal duties.

Does that give an account of the payments and balances remaining monthly?—No, this does not, but there is another account which does.

This is merely of the receipts?—Yes, the weekly receipts and monthly aggregates.

Is this of the coal duties only?—Yes, solely.

What do you do with those monies when received?—They are passed to account under the head of Orphan Duties.

Have you any knowledge of the application of those monies after they are placed to that account?—Yes.

You, as the accountant of Sir William Curtis, have also a knowledge of the periods when the sums so received at the banking-house are paid over to the Chamberlain?—Certainly, they are paid through my hands.

You say you enter that money to the account of the Orphans' Duty?—It is passed to the account of "Orphans' Duty on Coals."

That account is a private account belonging to Sir William Curtis?—Yes.

To which Sir William Curtis at any time may have access?—Yes.

You keep it as a private account?—Yes.

Have you an account similar to this of the expenditure of the money so received?—A copy of it was given in a week ago; I have not a copy of it with me.

[*The following paper was handed to the witness.*]

ORPHANS FUND:—An Account of the Payments made monthly into the Chamberlain's Office on account of the ORPHANS FUND, for Duty received on Coals, from January 1821 to January 1822; with a statement of the BALANCES remaining after each payment.

1821:		£.	s.	d.	1821:		£.	s.	d.
January 15 -	Paid - -	5,069	4	–	January 15 -	Balance -	10,909	1	8
February 15 -	D° - -	4,965	19	4	February 15 -	D° - -	9,846	17	9
March 10 -	D° - -	5,212	16	9	March 10 -	D° - -	7,233	–	10
April - 14 -	D° - -	2,881	11	1	April - 14 -	D° - -	9,228	18	2
May - 12 -	D° - -	4,150	13	10	May - 12 -	D° - -	9,366	18	1
June - 9 -	D° - -	4,280	6	2	June - 9 -	D° - -	9,094	16	10
July - 14 -	D° - -	4,430	11	5	July - 14 -	D° - -	8,843	14	4
August 11 -	D° - -	4,515	19	–	August 11 -	D° - -	8,230	6	9
September 8 -	D° - -	4,237	16	2	September 8 -	D° - -	8,477	12	9
October 6 -	D° - -	3,553	17	10	October 6 -	D° - -	9,441	9	10
November 3 -	D° - -	4,921	14	11	November 3 -	D° - -	9,414	12	11
December 8 -	D° - -	4,798	18	6	December 8 -	D° - -	10,315	4	10
1822:					1822:				
January 12 -	D° - -	5,423	6	–	January 12 -	D° - -	9,948	19	6

Lombard-street,
18 February 1822.

W^m Curtis.

Was

Mr. Charles Stephens. (19 March.)

Was that account, which has just been put into your hand, made up by you, as the accountant of Sir William Curtis?—Yes.

What does that account purport to be?—An account of the payments made in each month to the chamberlain, and the balance remaining in hand after those payments.

Is that a correct account?—It is.

Where the balance is exactly as there stated?—Decidedly so.

Those are the correct actual balances remaining in Sir William Curtis's hands?—Yes.

You say, that that account contains the actual balances remaining in Sir William Curtis's hands, at the expiration of each month; are the receipts exhibited in the paper you first put in entered in that account?—Yes, for the periods they included; but first that account does not go so far as this. The balances are correct, as stated in the account, after making the payment into the chamberlain's office.

Do you mean that in those balances are included the current receipts of the month?—Yes; that account finishes December 1821, and this printed account embraces the January payment, and the balance remaining in hand in January.

Do you pay the money into the chamberlain's hands on any particular day?—On Saturday.

For how long a time has that been the day upon which you pay in?—A few months since.

What day was it before that?—On the 15th of the month, for a short period before that.

Upon what Saturday in the month do you pay the balance?—The Saturday previous to the Monday, on which the balance comes from Mr. Drummer, leaving about two months balance in hand.

You leave exactly two months balance in hand?—Yes, about two months.

The two preceding months?—Yes.

Do the balances exhibited in this printed account, contain the whole of the money, or is there a reservation of any part of the money received in the week preceding?—I can state, upon my honour, that that is the actual balance remaining in hand; it comprises every thing.

Does the balance of the account laid before the House of Commons, 10,909*l.* 1*s.* 8*d.* include the two sums of 103*l.* 1*s.* 1*d.* and 730*l.* 5*s.* 7*d.* which appear to have been paid in by Mr. Drummer on the same day?—The 10,909*l.* includes those two sums.

Did that 10,909*l.* include more than two months balance?—Yes, about ten weeks.

You have stated that an alteration has been made as to the balances; when did that take place?—I think about August 1821.

Does the balance, stated on the 11th of August, comprise the whole of the money remaining in the hands of Sir William Curtis on that date?—It does.

On the 13th of August, the balance remaining was increased by 1,152*l.* 19*s.* 10*d.* paid in on that day by Mr. Drummer?—Yes.

Did you pay in previous to the alteration on the 15th?—Yes.

What was the cause of the alteration?—I do not know Sir William Curtis directed it.

No reason was assigned for it?—No.

You have said, that the average balance, up to August 1821, was ten weeks?—That was the average, up to that period.

It was then reduced to two months?—Yes.

Was it never more than ten weeks?—Prior to that, it was three months, I think.

Mr. *William Drummer*, Called in; and Examined.

Mr. W. Drummer. (19 March.)

WHAT is your situation?—I am clerk to the board of principal sea coal-meters in trust for the city of London.

By whom employed?—By the board of sea coal-meters, appointed by the city of London; there are fifteen of them; I appoint the working meters to the colliers, and I am also sub-collector under Sir William Curtis.

As clerk to this company, have you the appointment of the coal-meters?—No; the city of London have the appointment of the coal-meters; I have only to send them to their respective ships.

Are not you the receiver of Sir William Curtis of the Orphan dues?—Yes.

How

Mr. W. Drummer. (19 March.)

How long have you been so?—About eleven or twelve years.

Since you have been a receiver for Sir William Curtis, have you collected the money from the coal-meters?—I have.

Is there any particular day on which you collect your money from them?—Monday in every week.

When you have received it from them, you pay it where?—Into the house of Curtis, Robarts and Curtis.

That is, as far as the cash account goes?—Yes.

In the nature of the office you are called upon to execute, no ship can enter without a note from you, stating that the duties have been received, or will be received?—We receive a warrant from the Custom-house of every collier entered there, and upon the production of that warrant, I send the meter, and when the ship is cleared, I then carry the duty to the factor's account, day by day, and weekly I collect the amount from each and every factor.

When do you receive the money in Sir William Curtis's name?—I receive it every Monday.

And you pay it every Monday into the banking-house?—Yes.

As Sir William Curtis's representative, can any ship clear the Custom-house unless they have his certificate, that the duties have been received?—Certainly not.

Are you applied to upon the entry of a ship?—Yes, by the factor; the factor enters the ship with me, and he becomes answerable for the duties.

That is the person to whom the ship is consigned?—Yes.

Then it is necessary you should be upon the spot as the deputy receiver of the Orphan dues; from what time in the morning?—From nine in the morning to four, five, six or seven, according to circumstances.

You are obliged, as the receiver of Orphan dues, to be in attendance those hours?—Yes, till four, always, sometimes more.

And you have stated, that a ship cannot clear till the receiver's certificate is given that the duties are paid?—The ship does clear, but the factor is responsible for the duties, which he pays every Monday.

It is understood, for the convenience of colliers going away immediately, you do not stop the ship for the payment of the duties?—Yes.

And, in point of fact, Sir William Curtis does not give that certificate which might be legally required of him?—He does not.

Is it given in his name?—No.

Is it given at all?—A certificate is sent day by day, to the collector of the coal duties at the Custom-house, of the quantity delivered out of each and every ship, and that certificate is signed by a member of the board of sea coal-meters, of whom there are fifteen; it is necessary to state, I collect fourteen-pence per chaldron, ten-pence Orphan duty, and four-pence metage; I collect them together.

The Committee are asking you, if any other person was to receive the dues, could the ship clear without a certificate of the duties paid?—A certificate is rendered every day; we send in the certificates to the collector of the Customs, and he collects the remainder of outstanding duties; he takes the prime and receives the post.

By whom is that signed?—By a member of the board.

Is it not requisite to be signed by any person on behalf of the Orphan dues?—The persons under whom I act, are officers of the Customs, and their certificate is requisite.

And Sir William Curtis's certificate is not requisite by law?—I do not know whether it is requisite; it is not given.

Is it requisite by law?—I do not know that it is.

You collect ten-pence for the Orphan dues, and four-pence metage, and only one certificate is given?—Yes.

Therefore the Custom-house receives the certificate of the principal meters, instead of receiving a certificate of four-pence from them, and ten-pence from Sir William Curtis?—They receive a certificate from the board of principal meters, showing the quantity that each collier delivers out, and upon that certificate, he collects his duty.

You do not deliver in two certificates, one for the ten-pence and another for the four-pence, but one certificate for the whole fourteen-pence?—Yes.

And that is signed by one of the principal meters?—Yes.

And Sir William Curtis has no duty imposed upon him by the signing of those certificates?—No.

And if it is imposed, it is not done?—No.

Mr. W. Drummer. (19 March.)

If you were not in the situation of receiver for the coal meters, would not you be obliged to give a certificate of the duties of the Orphan Fund being paid?—I never heard of that.

Can a ship clear at the Custom-house, without a certificate of those dues being paid?—They cannot clear without such certificate.

Can a ship clear without a certificate of the Orphan dues being paid?—They do clear; I never heard of one being detained.

Upon an understanding that the factor has agreed to satisfy you?—The warrant certifies, that the ship so and so, has delivered such a quantity, and that is signed by one of the board; and upon that certificate, the coal duty and the King's duty are collected, and upon that quantity, I collect my Orphan duty.

Is it not known at the Custom-house, that you are receiver for the Orphan dues and metage?—Yes.

Are you clear they do not grant to your certificate that validity, though only signing once, but representing both? I am sure they do not.

Supposing that a receipt was given for the four-pence alone, without the ten-pence, would they then clear the vessel?—I do not think that has any thing at all to do with the clearing of the vessel, the King grants a warrant, that the duties have been received on so many chaldron. We have a warrant for every ship, and upon that warrant, the ship is entitled to a meter; when the meter has delivered the whole of that cargo, he renders us an account, which is examined, and then the duty is cast, and entered to the respective factors accounts.

You say the duty is cast and entered; if the four-penny duty is paid, and the ten-penny duty not paid, the amount will not be the same?—No.

If that account contains only the four-penny duty, would the account be passed?—Certainly not.

And in consequence of your not having produced a certificate of having received the ten-penny and the four-penny duties, and the factor not having made himself responsible to you for that duty, could you stop the clearance of that ship?—No, we could not.

You have stated, that Sir William Curtis is satisfied by the factor becoming responsible for the ten-pence belonging to the Orphans' Fund?—No, I have not said that, I believe.

But if Sir William Curtis, as the receiver of the Orphan dues, is satisfied with the responsibility of the factor, the ship is permitted to work?—Yes.

But would not be otherwise; is that the case?—Certainly; if I do not like the person that enters the ship, I always take a deposit for the duty.

That precludes the absolute necessity of the certificate you have spoken of, if you and Sir William Curtis are satisfied with the responsibility of the factor, you do not give a certificate?—No.

You never report any thing to Sir William Curtis relating to the metage of the ship?—No.

You take it upon yourself?—Yes.

You give a bond to Sir William Curtis?—I do.

And Sir William Curtis, in point of fact, knows no more of the responsibility of the factor, than any member of this Committee?—From em, I should think not.

If you are dissatisfied with the responsibility of any coal factor, you take a deposit from him?—Yes, and always did.

But if that circumstance arises, you do not report it to Sir William Curtis?—No.

By whom are you appointed?—By Sir William Curtis.

Is Sir William Curtis responsible, if the factor was to fail?—Yes, he is.

The nature of your bond to Sir William Curtis is, that you will faithfully and truly account to him for such monies as you collect?—Yes, just so.

Upon any duty, whether coal or any other, can a ship clear or enter without a certificate from the King, or any private party from the receiver, or the person who does the business for the receiver at the Custom-house?—There is a warrant granted at the Custom-house, that the ship has paid so much duty.

Must not all duties be certified to be received, before she can pass through the Custom-house?—Of my own knowledge I do not know that.

Do you believe it to be so?—Yes, I believe it to be so.

That a ship cannot enter or clear, till the officer at the Custom-house knows that all the duties are paid?—Certainly not.

You say you were appointed by Sir William Curtis when he was first appointed?—He appointed me his collector, I think, in 1810.

Did

Mr. W. Drummond. (19 March.)

Did you act in the same capacity for any of the predecessors of Sir William Curtis?—Yes.

For whom, and for what length of time?—For Mr. Alderman Newnham, for six or seven years.

Did you act for Mr. Alderman Harley?—I did.

He was the predecessor of Mr. Newnham?—Yes; and Mr. Alderman Wright was predecessor to Mr. Alderman Harley.

Did you act for him also?—Yes.

Did you act all the time for Mr. Alderman Wright?—I collected for him till he died; but it was only three or four years.

What salary do you receive from Sir William Curtis for the discharging the duties of sub-collector?—100*l.* a year.

Is that the same salary you received from his predecessors?—It is more than I received from his predecessors; for I received but 50*l.* from Mr. Alderman Harley, and Mr. Alderman Wright.

What did you receive from Mr. Alderman Newnham?—50*l.*

What security do you give to Sir William Curtis for the due discharge of your office?—Two sureties of 500*l.* each in bonds.

Have you those bonds?—No, I have not; Sir William Curtis has them.

Could you produce them?—Yes.

You pay the money into the banking-house of Sir William Curtis every Monday?—Yes.

It would be no more trouble to pay this money into the Chamber of London than into the house of Curtis and Co.?—It would be no more trouble, whether I paid it into the hands of the chamberlain, or into the house of Curtis and Robarts; it would make no difference.

If you were appointed by the city of London, you could pay it into the hands of the chamberlain, the same as to the house of Robarts and Co.?—Certainly; I see no difference.

If you had such an appointment, with the responsibilities attached to it, namely, being answerable for those factors' drafts, would you be willing to discharge the duties of it, giving an increased security?—That is a question I really am not, at present, prepared to answer. There is a great responsibility attaches to my situation; the day by day work I have to do, I do not see that I am paid by the 100*l.* a year. If I was to give an additional security, 100*l.* a year would not be adequate. There is a great deal of trouble; I am there day by day, and have not had a single holiday for the last twenty years.

How far have you an increase of trouble in collecting the duties payable to the Orphan fund, or have you the same trouble as if you were only collecting the fourpenny duties?—If I had but to collect one duty, it would be a great deal more trouble; I should have the same trouble to collect the Orphan duty as the other.

If you had to collect the metage alone, what would be the trouble then?—The trouble would be just the same; if I collect the fourpence alone, it is the same as collecting the ten-pence alone.

In point of fact, you say Sir William Curtis would be responsible, in case of any of those factors failing; since you have acted as receiver, have any of those factors failed, and have they thereby thrown any loss upon Sir William Curtis?—There have been two or three factors who have failed since I have held the situation, but other factors have come forward to pay me the duties; the house of Hall and Devey failed, they might be indebted 200*l.* or 250*l.* for Orphan duties, and in the course of two days, I received the whole amount; other factors came forward to pay me the duties due from that house, to secure the business, that is the common practice.

Since you have been receiver for Sir William Curtis, or any of his predecessors, the principal receivers have sustained no loss by the failure of factors?—I can say that since I have had the honour to collect the dues for the four gentlemen appointed by the city, whom I have named, there has not been one shilling lost or one penny.

You do not consider the risk of taking those gentlemens' cheeques very great?—I do not conceive there is any risk at all; for, with the exception of those instances I have mentioned, I know of no other failures.

If one of the factors were to fail, would you have a lien upon the coals themselves?—No.

In point of fact, during the time that you have acted for Sir William Curtis, or any

Mr. W. Drummer. (19 March.)

any of his predecessors, have the principals done any part of the duty of receiving those duties for the Orphans' Fund?—Certainly not.

You collect the metage dues for the Corporation of London?—Yes.

What remuneration do you receive for that?—460*l.* a year.

What security do you give?—Four sureties of 500*l.* each, and 1,000*l.* myself.

Unless you were collector of the metage dues, would you for 100*l.* collect the Orphans' dues?—Certainly not.

In point of fact, if you attach any responsibility to it, and any inconvenience in calling upon your friends to give security, would you not expect to be more remunerated for collecting the ten-penny duties than the four-penny?—While it is with Sir William Curtis, I should feel satisfied with 100*l.* a year; but I do think I should be entitled to more, if it was to go out of his hands.

Do you not think, that increased security and increased responsibility, would make you feel entitled to more salary, supposing you were the principal?—If I was to give security, and was the principal, I could not undertake it; there is a great deal of trouble attending it.

If you were appointed by the city of London, receiver of the metage dues and Orphan dues, and required by them to give security to double the amount you now give, what would be an adequate remuneration for those duties?—I cannot answer these questions at once.

Would you accept the office at 100*l.* a year, being required to give double the security you now give?—I do not think I should.

Can you inform the Committee the amount of metage dues you collected the last year?—The amount for the year 1821, was 17,953*l.* 5*s.* 1½*d.*

What was the amount of the Orphan dues for the same year?—That was 53,368*l.* 10*s.* 3*d.*

The Committee understand you to say, that you gave security in four bonds of 500*l.* each, and yourself in a bond of 1,000*l.* for the collection of the metage dues?—Yes.

For which you receive 460*l.* a year?—Yes.

And under that security, you are liable to any default of the meters?—Yes.

You have stated, that you collected the Orphan dues for the three aldermen preceding Sir William Curtis?—Yes.

Did you, in point of fact, then pay weekly on the Monday, the same as since?—No, I did not collect it so closely; I used to let it go a fortnight, or eight or ten, or a dozen days.

In point of fact, you have been more assiduous and attentive to your duty, since you have been collecting for Sir William Curtis, than before?—Alderman Curtis wished me to collect in that way, and I did it.

You have said, that the collection of one duty did not at all add to your trouble, that if you collected one, it would be as much trouble as collecting both; in saying that, did you take into consideration the making out the accounts?—I did not consider that; that would certainly be extra trouble, there would be an account for each ship.

How many accounts do you receive from the meters?—About 460 every month.

Martis, 26° die Martii, 1822.

PASCOE GRENFELL, Esquire, in the Chair.

Robert Waithman, Esquire, and Alderman,

Called in; and Examined.

Robert Waithman, Esq. (26 March.)

DO you recollect a conversation which took place between yourself and Mr. Sumner in the House of Commons, in which it was stated, that it was considered by him that you, as one of the Aldermen, had been guilty of a dereliction of your duty, in not having attended to the conduct of the Orphans' Fund, and the due application of that Fund?—I recollect it very well; and I think the honourable Member stated he intended to give notice of a motion, and I requested that he would postpone it till I had an opportunity of making some inquiry.

In

In consequence of that pledge you gave to Mr. Sumner, that you would investigate the state of the Orphans' Fund, what course did you pursue?—I apprehended at first that it might be somewhat under the control of the Common Council, but I found it was under the control of the Court of Aldermen, I mentioned the circumstance to the Court; I stated what passed between Mr. Sumner and me, I think I then requested of the honourable Member if any thing was wrong to give us an opportunity to set it right; in consequence I moved that it be referred to a committee of the Aldermen to inquire; the committee was appointed. Some time after, the committee made a Report. *Robert Waithman, Esq.* (26 March.)

What time was it when that committee reported?—On the 21st of June 1819 it was referred to a committee, that committee on the 28th of December made a report, a copy of which I now hold in my hand, and am ready to deliver it to the Committee; it is signed William Domville, Robert Waithman, and C. S. Hunter.

The committee of Aldermen to whom it was referred?—They there give an account of all the balances from the year 1752.

The balances retained in the hands of receivers?—Yes; a copy of which balances made out by Mr. Scott, I hold in my hand, whereby it appears that there was an average balance of 11,730*l.* 0*s.* 4*d.* in the hands of the present receiver, that is reckoning from the first appointment of the receiver.

Who was he?—Sir William Curtis; which I think is in February 1810 to the month of August 1819; at that time I was not aware, nor do I think the other Aldermen who signed this report were aware that there were any accruing monthly balances; we thought this included the whole, but we found afterwards it did not; when that report was presented, a long discussion took place, which was postponed to the 5th, and afterwards 25th of June, at which I moved that in future the money should be paid immediately into the Chamberlain; this motion was not supported and I withdrew it, upon an understanding that I would move it at the next court.

Was it seconded?—I do not recollect whether it was even seconded; I rather think it was, but I am not certain; however, it was rejected at a subsequent court, and the report was also rejected, by a motion previously moved, that it might be referred to a committee of all the Aldermen; the committee of all the Aldermen made a report.

When was that report made?—On the 28th of March 1820; it was appointed in December 1819; that report, a copy of which I hold in my hand, is signed R. Glynn, William Leighton, Claudius Stephen Hunter, John Atkins, C. Magnay, Samuel Birch. This report only takes the balances from the period of the other report, up to February 1820; that is, from the 30th of June to the 29th of February.

You mean the balances of the receiver?—Yes, of Sir William Curtis; I think two or three of the previous months were in the other report; but it appears by the last report that the balances from August 1819, which was the period to which the former report came up, the balances very rapidly decreased, from 11,941*l.* 8*s.* 7*d.* to 5,505*l.* 11*s.* 8*d.* the balances in the receiver's hands previous to August had not been paid for the space of three months, they had been detained three clear months, but during these last six months when they declined, the balances were retained only two months. I believe I contended then, and all along, that these balances ought to be paid immediately to the Chamber, and all this loss and expense saved. This is the Report.

[*It was delivered in, and read as follows:*]

"To the Right honourable the Lord Mayor and Court of Aldermen.

"In obedience to the order of the 24th day of June last, to consider the Statement laid before the House of Commons of the balances in the hands of the receiver of the coal duties, and also the unclaimed Orphans' stock and interest thereon, remaining in the hands of the Chamberlain, and to report to this Court, we do certify, that this honourable court having, on the 12th day of October last, ordered the whole of the unclaimed Orphan stock to be annihilated, we have not since taken the same into our consideration, and in respect of the balances remaining from time to time in the hands of the receiver of the coal duties, we directed Mr. Chamberlain to prepare and lay before us, an account of the names of the several collectors and receivers of the Orphans' duty on coals, with the dates of their appointment, since the year 1752, and also of the gross annual receipts of the said duty from the same period, together with the estimated amount of the balances left in the hands of the respective collectors from time to time, which he having accordingly done, we

Robert Waithman, Esq. (26 March.)

have caused the same to be hereunto annexed, for the information of this honourable Court, and from the same it appears, that Sir Thomas Chitty held the said office for a period of about ten years, during which time the gross annual receipts amounted to 21,537*l.* 18*s.* 10*d.* and the balance estimated to remain in his hands from time to time, to 4,037*l.* 7*s.* 3*d.* Sir Nathaniel Nash held the office for a period of about six years, during which time the gross annual receipts amounted to 24,710*l.* 7*s.* 1*d.* and the balance to 6,177*l.* 11*s.* 9*d.* Sir James Esdaile held the office for a period of about twenty-one years, during which time the gross annual receipts amounted to 28,441*l.* 4*s.* 4½*d.* and the balance estimated to remain in his hands from time to time to 5,925*l.* 8*s.* 8*d.* Thomas Wright, esq. held the office for a period of about nine years, during which time the average annual gross receipts amounted to 34,405*l.* 12*s.* 2¾*d.* and the balance estimated to remain in his hands from time to time to 9,263*l.* 2*s.* 5*d.* The Right Hon. Thomas Harley held the office for a period of about six years, during which time the average annual gross receipts amounted to 37,921*l.* 10*s.* 7¼*d.* and the balance remaining in his hands from time to time to 7,110*l.* 5*s.* 8*d.* Nathaniel Newnham, esq. held the office for a period of about six years, during which time the average annual gross receipts amounted to 41,319*l.* 2*s.* 2½*d.* and the balance estimated to remain in his hands from time to time to 6,886*l.* 10*s.* 4*d.* And Sir William Curtis, baronet, the present collector and receiver of the said duties, has held the said office for a period of about nine years, during which time the average annual gross receipts have amounted to 46,920*l.* 1*s.* 4*d.*; and the balance estimated to have remained in his hands from time to time amounted to 11,730*l.* 0*s.* 4*d.* And in addition to the foregoing statement, we have to remark, that the sum of one hundred and fifty pounds per annum is allowed and paid as a salary out of the said duties to the receiver and collector;—all which we submit to the judgment of this honourable Court.

"Dated this 28th day of December 1819.

"(Signed by) *William Domville,*
Robert Waithman,
C. S. Hunter."

AN ACCOUNT of the Gross Annual Receipts of the ORPHANS' DUTY on COALS, from the Year 1752; together with the estimated Amount of the Balances left in the hands of the respective Collectors from time to time.

Gross Annual Produce of the Duty.		£. s. d.	Average produce of the Duty during each Collectorship. £. s. d.	Estimated Amount of Duty left in the hands of the respective Collectors from time to time.	£. s. d.
Sir Thomas Chitty, Collector, appointed 10th March 1752.					
Amount of Duty for the Year ending 5th July	1753	21,855 18 11			
D°	1754	21,186 16 9			
D°	1755	20,920 18 11			
D°	1756	21,421 — 11			
D°	1757	22,961 2 10			
D°	1758	20,244 12 5	21,537 18 10	From 2 months to 10 weeks	4,038 7 7
D°	1759	22,349 12 5			
D°	1760	21,367 17 2			
D°	1761	20,488 17 9			
D°	1762	22,582 10 5			
Sir N. Nash, Collector, appointed 26th October 1762.					
Amount of Duty for the Year ending 5th July	1763	22,834 1 7			
D°	1764	25,997 2 8			
D°	1765	25,066 9 2			
D°	1766	25,613 1 5	24,710 7 1	From 2 to 4 Months	6,177 11
D°	1767	25,211 10 3			
D°	1768	24,039 17 7			
Sir James Esdaile, Collector, appointed 29th November 1768.					
Amount of Duty for the Year ending 5th July	1769	27,982 13 8			
D°	1770	26,852 10 10			
D°	1771	26,137 14 10			
D°	1772	29,641 15 3			

(continued)

An Account of the Gross Annual Receipts of the Orphans' Duty on Coals.—*continued.*

Gross Annual Produce of the Duty.			Average produce of the Duty during each Collectorship.			Estimated Amount of Duty left in the hands of the respective Collectors from time to time.			
Sir James Esdaile, Collector, appointed 29th November 1768.—*continued.*	£.	s. d.	£.	s. d.			£.	s. d.	
Amount of Duty for the Year ending 5th July 1773	27,461	17 4							
D° - - - d° - 1774	26,109	13 3							
D° - - - d° - 1775	26,671	- 1							
D° - - - d° - 1776	29,311	12 1							
D° - - - d° - 1777	28,882	19 4							
D° - - - d° - 1778	27,860	13 6	28,442	4 4½	From 2 to 3 months - -		5,925	8 8	
D° - - - d° - 1779	26,639	- 5							
D° - - - d° - 1780	25,998	- 1							
D° - - - d° - 1781	26,927	17 11							
D° - - - d° - 1782	25,935	8 1							
D° - - - d° - 1783	28,746	11 -							
D° - - - d° - 1784	30,519	8 10							
D° - - - d° - 1785	29,660	9 4							
D° - - - d° - 1786	31,791	- -							
D° - - - d° - 1787	30,758	7 8							
D° - - - d° - 1788	32,728	17 3							
D° - - - d° - 1789	30,719	- 11							
Thomas Wright, Esq. appointed 15th December 1789.									
Amount of Duty for the Year ending 5th July 1790	33,100	- 1							
D° - - - d° - 1791	33,066	9 -							
D° - - - d° - 1792	35,538	5 8							
D° - - - d° - 1793	33,381	11 -							
D° - - - d° - 1794	34,285	8 8	34,405	12 2¼	From 3 to 4 months - -		9,263	2 5	
D° - - - d° - 1795	34,595	3 9							
D° - - - d° - 1796	35,539	- 7							
D° - - - d° - 1797	34,491	12 1							
D° - - - d° - 1798	35,653	18 5							
Right Hon. Thomas Harley, appointed 8th May 1798.									
Amount of Duty for the Year ending 5th July 1799	34,951	19 6							
D° - - - d° - 1800	39,155	10 3							
D° - - - d° - 1801	38,391	- -							
D° - - - d° - 1802	35,149	11 8	37,921	10 7¼	From 2 months to 10 weeks (and afterwards 2 months) - -		7,110	5 8	
D° - - - d° - 1803	39,451	18 3							
D° - - - d° - 1804	40,429	4 -							
Nathaniel Newnham, Esq. appointed 18th December 1804.									
Amount of Duty for the Year ending 5th July 1805	39,538	10 5							
D° - - - d° - 1806	40,292	15 2							
D° - - - d° - 1807	38,409	7 -							
D° - - - d° - 1808	43,838	19 11	41,319	2 2¼	2 months - -		6,886	10 4	
D° - - - d° - 1809	41,257	8 7							
D° - - - d° - 1810	44,577	12 1							
Sir William Curtis, Bart. appointed 20th February 1810.									
Amount of Duty for the Year ending 5th July 1811	46,084	12 2							
D° - - - d° - 1812	45,019	4 11							
D° - - - d° - 1813	43,466	12 6							
D° - - - d° - 1814	42,585	13 11							
D° - - - d° - 1815	50,884	7 -	46,910	1 4	Three months till September 1819 (now paid in 2 months.)		11,730	- 4	
D° - - - d° - 1816	46,326	15 3							
D° - - - d° - 1817	47,919	6 6							
D° - - - d° - 1818	50,617	7 9							
D° - - - d° - 1819	49,376	11 8							

Note.—The amount of duty retained in the hands of the several Collectors is estimated upon the presumption, that no credit is given, or delay in the collecting, but that the duty is received by the end of each month, agreeably to the account rendered to the Chamberlain.

Robert Waithman, Esq. (26 March.)

Was there any evidence given before the Committee as to the trouble and risk of the present clerk?—I am not aware of any; Sir William Curtis and Mr. Drummer were examined, and this account was delivered in in Sir William's own handwriting.

Is it usual, on the appointment of receiver for the collecting of this fund, to give bonds for the performance of the duties of the collection?—That I did not know at the time I have been speaking of; on the 28th of March 1820, that Report, I believe, was presented to the court of Aldermen, but I think it was agreed to be signed on the 20th of March.

The question is, whether it has been usual for receivers to give bonds on their appointments?—I will come to that, if you will allow me to proceed by stating a few antecedent circumstances. On the 24th of May 1820, in consequence of a motion I made in the Common Council, it was referred to the Committee of General Purposes, one of the standing committees, for them to take the matter into their consideration; August the 3d, of the same year, the committee reported; all the gentlemen who signed that report of the court of Aldermen were on this Committee, but did not attend; August 3d, 1820, the committee reported; I have a copy of the report here.

Was this committee a committee of the court of Aldermen?—A committee of the Common Council.

Are they the trustees of the fund?—The Aldermen are trustees for the fund; the Common Council is a meeting of the Mayor, Aldermen and Commonalty; the Common Council, I conceive, are the principals, for whom the Aldermen are trustees, and I believe, upon their application to Parliament, these monies have been granted, and all the great works have been executed.

Are you informed whether it has been the usual practice of the court of Aldermen, in appointing collectors for the duty on wines, or applicable to the Orphan Fund, to exact bonds since 1732?—I believe it has, but I cannot go further back than the appointment of Sir William Curtis.

Are you acquainted with the condition of the bond given by Sir William Curtis?—Yes.

As to the time of accounting and the time of payment?—Yes; the original bond states, that he shall collect——

You have mentioned an original bond, what do you mean by that?—On the 28th of March, at the court of Aldermen, I attended, as I thought, during the whole discussion that took place on that day, but I found afterwards, a minute was entered on the proceedings, stating that Sir William Curtis had represented that one of the sureties had died, and another bond was to be executed; this induced me to look to the original bond, and I found that the money should be paid monthly and every month; I thought, and I believe, that I attended during the whole proceedings of the court of Aldermen, but I do not recollect any such resolution being moved or put; I took a very active part in the discussion during that day, and I remember nothing of the sort.

Then you mean to say, there was no report made to the court while you were present, that any of the sureties had died, and consequently, that a new bond would be wanted?—I heard nothing of it; I think, if it was done, it must have been when most of the aldermen were absent.

Whose duty is it to record the minutes of the proceedings of the court?—The town-clerk, Mr. Woodthorpe; I found the minutes entered, but not in the shape of the printed resolution which the Committee have.

[*A copy of the Minute was delivered in and read, as follows:*]

"Tuesday, 28th March 1820:—Sir William Curtis, Bart, the receiver and collector of the Orphans' duty on coals, reported to this court, that one of his sureties, Captain George Curtis, was dead, and he therefore proposed the Reverend Charles Curtis, of Solihull, in the county of Warwick, to be one of his sureties in the room of the said Captain George Curtis, deceased.

"Resolved,—That this court doth approve of the said surety proposed by Sir William Curtis, Bart. and it is ordered, that fresh bonds be prepared agreeably to the terms of the report agreed to this day, in order that the same may be executed by the said Sir William Curtis, Bart. and his several sureties."

Mr. Alderman *Waithman*.—In investigating these balances, to the amount of £. 11,700, I took considerable pains to ascertain what the weekly balances would be,

be, and I conceive they would make that balance amount to £. 2,000 more, besides which, there are other advantages coming from the corporation to the receiver, by which he has nearly a balance of £. 4,000 in his hands, but that is not under the control of the court of Aldermen. *Robert Waithman, Esq.* (26 March.)

Whose duty would it have been to have prepared the bonds?—The Comptroller, who is here.

From whom would he receive directions?—I presume he has the resolution from the Town Clerk's office. I looked at the new bond, and I found there that the receiver was allowed two months. The bond does not appear to me clearly drawn up; but I can hardly tell whether it is one month or two; but I should conceive it intended to be two months.

The old bond required payments every month?—Yes.

[*An extract from the original Bond, dated 13th March* 1810, *was read as follows:*]

"Now the condition of this obligation is such, that if the said Sir William Curtis so long as he shall continue in the said office and employment, shall and do duly and faithfully levy, collect, and receive the said duties and penalties inflicted for concealment, according to the true intent and meaning of the before in part recited Acts, and each of them; and shall and do, monthly and every month, from the day of the date of these presents, make and deliver in writing under his hand to the Chamber of the city of London for the time being, at or in the Chamber of receipts and payments of money, in the Guildhall of the said city, a true and perfect account of the sorts, quantities, and numbers of chaldrons or tons of coals respectively, which shall be measured or weighed and delivered from on board any ship or vessel which shall be brought or imported as aforesaid; and shall and do at the same time, and from time to time, duly and truly pay unto the said Mayor and Commonalty and Citizens, at or in the said Chamber of receipts and payments of money, in the said Guildhall of the said city, the full and entire duty and sums of money by virtue of the said several Acts of Parliament made due and payable for the metage or weighing thereof, after the rate of four-pence and six-pence per chaldron and ton as aforesaid."

[*An extract from the second Bond, dated 17th April* 1820, *was read as follows:*]

"Now the condition of the above-written bond or obligation is such, that if the above-bound Sir William Curtis, so long as he shall continue in the said office and employment, do and shall duly and faithfully levy, collect, and receive the said duties and penalties inflicted for concealment, according to the true intent and meaning of the before in part recited Acts of Parliament, and each of them; and do and shall from time to time hereafter, on or before the last day of every calendar month in each and every year, make and deliver in writing under his hand to the Chamberlain of the city of London for the time being, at or in the Chamber for receipts and payments of money, in the Guildhall of the said city, a true and perfect account of the sorts, quantities, and numbers of chaldrons and tons of coals respectively, which shall be measured or weighed and delivered from on board any ship or vessel which shall be brought or imported as aforesaid during the calendar month next but one preceding; and do and shall, at the time of delivering every such account as aforesaid, duly and truly pay unto the said Mayor and Commonalty and Citizens, at or in the said Chamber of receipts and payments of money, in the said Guildhall of the said city, the full and entire duty and sums of money by virtue of the said several Acts of Parliament, made due and payable for the metage or weighing thereof, after the rate of four-pence and six-pence per chaldron and ton as aforesaid; and the penalties in case of concealment, without any omission, fraud, and concealment; and do and shall in all things faithfully and duly execute and perform the said office of collector and receiver of the said duties, according to the true intent and meaning of the said several Acts of Parliament."

Mr. Alderman *Waithman*.—On examining this bond and looking at the other bond, and conceiving that this latter bond warranted the extension of two months, I looked at the Chamberlain's account, and I found three months balances reserved, but from August to April only two months; but immediately after, in the month of April, the same was extended, so that it averaged two months and fifteen days over this latter bond; during this latter year it has been reduced to two months and

Robert Waithman, Esq.

(26 March.)

eight days, but still over the two months. What led me very minutely to look at those accounts was, the Report of the Committee of the House of Commons in 1812; there I found, that although the Committee commended the Corporation in the management of its concerns and the accuracy of the Chamberlain in his accounts, they condemned, in pretty strong terms, the practice of retaining balances to the amount of 20,000*l.* and upwards in the hands of the Chamberlain, or his accountants. I expected, in this Committee, to have found the balance of 11,700*l.* included; however, I find that the balance of 11,700*l.* is no where to be found in the Report of the Committee of the House of Commons; it seemed to me if it had, that the balance instead of being 20,000*l.* would have amounted to considerably more, namely, to 31,700*l.* independently of the monthly accruing balance.

Do you then mean to state, that in addition to the balance which appears in the account the Committee have been furnished with, as being in the hands of the Chamberlain, there must be added the whole balance in the hands of the two sub-receivers, in order to make up the aggregate amount of money unemployed in the hands of the officers of the Chamberlain and sub-accountant?—I consider, from an inspection of the Chamberlain's accounts, that there was a balance of 20,000*l.* and I think considerably more, in his hands, independently of the 11,700*l.* in the hands of the receivers, and I could find no mention of this money in the hands of the receivers; of course I think if it had been included the balance would have been so much greater.

Did the court of Aldermen go into any investigation of the balance in the hands of the Chamberlain?—I am not aware of any statement whatever, excepting the account now produced, accompanying their first Report of the court of Aldermen, and another account delivered in signed by Sir William Curtis.

The first account you now mention, refers to the state of balances retained in the hands of the several receivers from 1752 and downwards?—Yes.

And the last to the short period of balances retained in the hands of Sir William Curtis?—Yes.

Did you go into any investigation of the balances in the hands of the receivers of the wine duty?—Yes, I did.

By you is meant the court of Aldermen?—It was done by the court of Common Council, but I went through all the accounts.

But the court of Aldermen did not take up that investigation?—No, I do not think they did; I made an average balance of about 1,900*l.* in the hands of the receiver of the wine duty; it appears that he has an allowance of 250*l.* per annum for the collection, and has nothing to do with it; it is a mere sinecure.

There is no salary attached to the receivership of the wine duty?—No, there is allowed 5 per cent, and the receiver pays 250*l.* of this to Sir John Eamer; I do not speak so decidedly to this as to the other; my belief is founded on the examination of the witnesses before the Committee.

In point of fact has any complaint been made by the court of Aldermen as to the management of the treasurer?—I never heard any complaint; but I think they do not know the condition of the bond, or ever looked into the accounts. I asked at the court of Aldermen, those who were then present, if any one of them knew the fact, and no one would avow whether he did or not.

What fact?—With respect to the condition of each of the bonds, and the alteration that was made at that time in them.

In 1820?—Yes; when the new bond was made in March 1820, at the very last court of Aldermen, I said I knew nothing of this vote passing; I said I believed it must have been when the court was virtually broken up; and I said, I believed the Aldermen did not know the conditions of the bond, and as I wished to be informed I begged to call upon any one Alderman to explain it, and they did not.

That being the impression upon your mind, from what passed, did you ever state your opinion to the court of Aldermen, or make any complaint?—I stated it at the very last court of Aldermen, and I was called to order and interrupted several times.

At the last court?—Yes, I was treated very coarsely and very ill.

Held when?—Last Saturday fortnight.

How long was it since the transaction to which you refer took place?—The year 1819.

Then from the year 1819, down to the last court of Aldermen, you never brought that question before the court?—It was of no use; I have stated it again and again; it has been before the court of Common Council.

You

Robert Waithman, Esq. (26 March.)

You never stated it in the court of Aldermen?—I have stated every thing in the court of Aldermen, over and over again.

The new bond is dated in 1820?—Yes.

With respect to the new bond, the Committee understood you to say, that you apprehended the resolution which passed in the court of Aldermen, was passed after the court was virtually broken up?—This is only imagination; but I knew nothing of it; it did not appear to me that the Aldermen present did know of it, and my opinion was, if it took place, it must have been known only to some very few; three or four.

Would the town clerk record any solemn proceeding as entered into by the court of Aldermen, after the court was broken up?—No, certainly not; but the court of Aldermen, like some other bodies, do their business sometimes with a very few; I remember, on one occasion, when an honourable member now present, was chief magistrate, sitting about three quarters of an hour with him, and he and I did all the business; I think it must have taken place in something like a court of that sort; it requires thirteen to constitute a court, but the business is frequently done when there are very few present.

If you had thought anything had been done surreptitiously and unjustifiably, do not you think it would have been proper for you to bring forward the complaint in the court of Aldermen?—I did it in the court of Common Council, for I thought it would be only knocking my head against a stone wall to have done it in the court of Aldermen.

Did you make any complaint in the court of Aldermen?—Repeatedly; honourable members must have seen, from reports which got into the daily papers, that those complaints were made, and were received with great displeasure.

You mean to state, that this entry, or rather the resolution passed in the court of Aldermen, was come to in a manner that was surreptitious?—No, I do not say so; I think it must have passed when there were very few members present; I think it passed quietly, in the manner that business is frequently done.

You do not mean to impugn the act of the court of Aldermen, or to say that there was any thing done improperly?—No, I think it was done at the latter part of the court, when business of a trifling nature is often done.

You did not think there was any thing done, which made it necessary to make a formal complaint to the court?—No, certainly not; I thought the entry was precisely like the resolution; it is a minute which is written in; I beg leave to state, that the town clerk first puts down the proceedings on paper, and as the business is agreed to, he fills it in; I do not mean that he has done it improperly.

At every court of Aldermen, is it not usual to read over the minutes of the preceding court?—That is done, but it is very seldom attended to.

But still it was the act of the court of Aldermen?—The minutes were a mere order; I never heard it mentioned in the court, or ever knew of it.

The Committee understood you to say, that you thought you were present during the whole period that any business was doing, and that you did not hear this resolution put?—That is what I mean to state; I think I was there till most of the members of the court were gone.

And you never heard that one of the sureties to these bonds was dead?—No; I did not.

Might not this act have been done at the beginning of the court, before you came in?—No; I am quite certain it was not. I took a considerable part in the discussion on the report; I opposed it in every shape.

Joseph Bushnan, Esquire, called in; and Examined.

Joseph Bushnan, Esq. (26 March.)

WHAT is your situation?—Comptroller of the chamber of the corporation of the city of London.

Have you been in the habit of drawing the bonds given by the receiver of the Orphan dues, for the court of Aldermen?—Since I have been comptroller, I have drawn the bonds.

Since what period?—Since 1803.

Then you have drawn all the bonds given by Sir William Curtis and his securities?—I have drawn all his bonds.

Under what instructions did you draw the original bonds in 1810?—I have no recollection, except that I presume they were taken from the former ones; I conclude so.

Joseph Bushaan. Esq.

(26 March.)

You are aware, that in the subsequent bond which was given in the month of April 1820, there was a condition inserted, varying from the former one?—Yes.

Under what circumstances, or under what authority, did you introduce that condition?—The instructions were given to me by the report of a committee of the court of Aldermen, sanctioned by that court, which was the foundation of the alteration in the bond.

From whom did you receive it?—From the town clerk, Mr. Woodthorpe. I have not got the paper with me, but I have not any doubt of the fact.

But you are satisfied you had directions to make the alteration?—I should not have prepared it without an order from the court of Aldermen.

In that document of the 20th of March 1821, what did you mean by the words, "and shall from time to time hereafter, on or before the last day of every calendar month, in each and every year, make and deliver in writing, under his hand, to the Chamberlain of the city of London for the time being, at or in the Chamber for receipts and payments of money, in the Guildhall of the said city, a true and perfect account of the sorts, quantities, and numbers of chaldrons and tons of coals respectively, which shall be measured or weighed, and delivered from on board any ship or vessel, which shall be brought or imported as aforesaid, during the calendar month next but one preceding; and do and shall, at the time of delivering every such account as aforesaid, duly and truly pay unto the said Mayor and Commonalty and Citizens, at or in the said Chamber of receipts and payments of money, in the said Guildhall of the said city, the full and entire duty and sums of money, by virtue of the said several Acts of Parliament made due and payable;" and what power did you conceive they gave to Sir William Curtis to detain the balances in his hands?—I meant to give no other power by those words than the committee of the court of Aldermen, sanctioned by the court, authorized me to do. I understood that the collector was to be entitled to retain in his hands the gross collection of two months.

What did you understand that from?—From the paper handed to me as the instructions to prepare the bond.

From the instructions you received to prepare the bond?—Yes.

Have you got those instructions with you?—I have not; I looked for them, but I could not find them; but they are contained in the report of the court of Aldermen, and which is in the Town Clerk's possession. The words in the bond will be found to tally with those instructions.

Did you understand that all the monies, for instance, received in the months of January and February, were to be paid over to the Chamberlain in the month of March?—Certainly not. I considered that the balance of two months' collection was to be retained in his hands, and not more; and that the whole amount of the preceding collection was to be paid into the hands of the Chamberlain. These are the words—"That he should not retain in his hands more than the balance of the two clear months' collection as a remuneration, and to pay into the Chamberlain before the expiration of every month, the whole amount of the second preceding month's collection;"—so that the collection received in January was to be paid in in March.

By the first of March?—No; before the expiration of the month of March.

You mean, that the whole collection of January was to be paid into the Chamberlain before the end of March?—Yes.

And the collection of February before the end of April?—Yes.

Supposing that he had nothing in his hands on the first of January; he was not to pay any thing in till the 31st of March?—Exactly so.

So that, on or before the last day of March, every thing was to be paid up to the 31st of January?—Certainly.

Leaving in hand the whole of the collection of the month of February, which was to be paid in on or before the last day of April; is that so?—Yes; that he should not retain in his hands more than the balance of two clear months' collection as a remuneration: and coupled with the latter part, to pay into the Chamberlain, before the expiration of every month, the whole amount of the second preceding month's collection. That was the reason that condition was introduced.

As the comptroller of the city of London, and having the charge of these bonds, have you not in your possession some old bonds—some which were executed thirty or forty years ago?—The bonds are in general given up. I believe I have one of Mr. Newnham.

Is that in the same terms?—I have not taken the trouble to look; but I have no recollection of any order to alter the form. I conceive it was. *Joseph Bushnan, Esq.* (26 March.)

What are the penalties of the bond?—The principal gives security for £.12,000, and three sureties for £.4,000; the principal is answerable for the whole, and the sureties in proportionate shares. There are three bonds for £.4,000 each.

Martis, 2° die Aprilis 1822.

THOMAS WILSON, Esq. in the Chair.

John Atkins, Esquire, and Alderman, called in; and Examined.

DO you recollect in the years 1819 and 1820, the circumstance of a committee of the court of Aldermen, being appointed to enquire into the nature of the office of the receiver of the coal dues of the Orphans' Fund?—Yes, I was one of the committee that made the enquiry; one report was made in December 1819, by three gentlemen, which went merely to the average sums that had been collected by the different receivers, as well as I recollect. *John Atkins, Esq.* (2 April.)

Was that the report signed by Sir William Domville, Alderman Waithman, and Sir Claudius Stephen Hunter?—Yes; it was thought desirable by some of the gentlemen, that we should report upon the balances, and that was the reason that the report was made, before we had fully gone into the whole case; this report goes principally to the balances in the hands of the different receivers, Sir Thomas Chitty, and from that to the time of Sir William Curtis's coming into office, and from thence to that time. We ordered the Chamberlain to lay before us, the different amounts that had been collected in the river, averaging the same annually, during a period of about fifty or sixty years; he began with reporting to us, the annual average of the collection of Sir Thomas Chitty, and went onwards, until Sir William Curtis's appointment and collection.

Do you recollect a committee appointed, of the whole court of Aldermen, in March 1820?—Yes, I think there was, to receive a further report of the same committee.

Was that on the 28th of March?—The report was dated the 21st of March; it may have been received the 28th.

Was there not a previous motion on the subject, in January, by Mr. Alderman Waithman?—I cannot state; the whole subject was then before the committee; I believe it was very generally understood, that the first report in December, embraced only a part of the proceedings the committee had to look into.

Do you recollect a committee being appointed, in the month of March 1820?—No; no further committee that I recollect, after the report was made on the 21st of March.

On the 1st of March, the committee of the whole court, met and agreed to the report, and then on the 21st of March, the report of the committee of the court of Aldermen was signed and presented?—Yes, I believe that was so.

You attended that committee?—I attended it several times.

On the day that the court met, it was reported?—Yes.

Were you present when that report was agreed to?—I was; and from time to time.

On the 1st of March, when it was agreed to?—Yes, I was one of those who signed the report; and I believe that whatever merit or demerit belongs to that statement, I was one of the principal persons in making that report of the 21st of March.

Is that before you a copy of the report you have referred to?—It is.

[*The Witness delivered in the same, and it was read, as follows.*]

" 28th March 1820.

" To the Right honourable the Lord Mayor, and Court of Aldermen.

" In obedience to the order of this honourable Court, to investigate the receipt dues and income of the fund, called the Orphans' Fund, and to report our opinion, whether

John Atkins, Esq.
(2 April.)

whether any other more useful mode of collection can be resorted to, with safety and propriety, than at present is adopted, we do certify, that we have investigated the same, and have been attended by Sir William Curtis, baronet, the collector and receiver of the Orphans' duty on coals, who laid before us a monthly statement of the balances in his hands, from the 30th day of June last, to the 29th ultimo inclusive, as follows:—

" 1819.			
30 June, Balance	£.	11,097	9 1
31 July		10,945	19 11
31 August		11,941	8 7
30 September		7,671	19 8
31 October		6,689	17 3
30 November		7,586	5 8
31 December		7,991	9 4
" 1820.			
31 January		7,013	19 3
29 February		5,505	11 8

" We have also inspected the book and papers necessary to enable a proper collection of the said duties to be made, and have examined Mr. William Drummer, the person employed by Sir William Curtis, therein, and having duly considered all the circumstances, are of opinion that no better or more useful mode of collection can be resorted to, with safety and propriety, than is at present adopted; but that the collector and receiver of the Orphans' duty on coals, should not retain in his hands more than the balance of two clear months collection, as a remuneration for his trouble and risk in collecting and settling with the coal factors, for the several ships consigned to them; and that the said collector should be required at all times to pay into the chamber of London, before the expiration of every month, the whole amount of the second preceding month's collection. All which we submit to the judgment of this honourable Court. Dated this 21st day of March 1820.

" *R. C. Glynn*, Ch. " *John Atkins.*
Claudius Step. Hunter. *C. Magnay.*
W. Leighton. *Samuel Birch.*"

After that report, do you recollect the circumstance of an intimation given to the court, that one of the sureties of the receiver was dead?—No; that was given in the committee.

Being a member of the committee, and of the court, will you have the goodness to state on what principle you made that report?—We proceeded, first, to call upon the Chamberlain for the average annual collection by the receiver, for 50 or 60 years back; when they were given to us, it was then for us, as some of the committee thought, to proceed further up, to the period at which we were then sitting, as regarded the recent balances to the individual collector now existing, but it so happened that some of the gentlemen considered it expedient to make the report of 28th of December.

The limited report, as to the average amounts received by the collectors, and the average balances retained by them in their hands, from the year 1752 up to the year in which you were sitting, was made on the 28th of December to the court?—Yes.

What do you mean by stating, that some gentlemen thought fit to add that report?—Some of the gentlemen thought fit to make that report separately of the balances; but it was not the general opinion of the committee that we had proceeded sufficiently into the business to report finally. We proceeded further, and called for the different balances in the months of 1819, June, July, August, September, October, November, and December 1819, and January and February 1820. When we were upon the committee in this proceeding, Sir William Curtis laid before the committee, that one of his securities was no more, and he proposed another security. We then came to a resolution, as regarded the balances in his hands, and made a report to the court on the 21st of March 1821, which is that I have delivered in.

Will you state the principle on which you agreed to that report?—We proceeded first to look to the time Sir Thomas Chitty had retained, and the amount he had so retained in his hands, and made the estimate of his balance to be equal to one-fifth of

John Atkins, Esq. (2 April.)

of the annual collection. I then proceeded to Sir Nathaniel Nash. I made an estimate of his balance, and it came to about one-fourth of the annual collection that he retained. I then proceeded to Sir James Esdaile, and his annual balance came to between one fourth and one fifth. I then proceeded to Mr. Wright's, and that was about one fourth; rather more, as it was in the proportion of 9,000*l.* to 34,000*l.* I then proceeded to the Right honourable Thomas Harley; his was rather less than one-fifth. Then Mr. Newnham; his was somewhat under a sixth. Then Sir William Curtis; his was somewhere about a fourth, taking the balance so returned to us previous to the subsequent account. We found, on proceeding further, that in the month of June 1819, there was a balance of 11,097 *l.*; in July, 10,945*l.*; in August, 11,941*l.*; in September, 7,671*l.*; in October, 6,689*l.*; in November, 7,586*l.*; in December, 7,991*l.*; in January 1820, 7,013*l.*; and in February, 5,505*l.* Then we came to the report; that report was founded on the committee considering it expedient to afford a fair remuneration to the receiver, because, upon an investigation, we found that it had been adopted for the last sixty years, and, no doubt, was intended as a remuneration for the trouble, and the security which had been given to the court. Although, in one instance, a serious loss had like to have occurred, yet a loss had never arisen. According to the best of my recollection, I was desirous of reducing it to about 12*s.* 6*d.* per cent; if Mr. Drummer's allowance is added, it will be about 16*s.* I wished that he should be paid by a retention of balance, (as he cannot charge a commission) about 12*s.* 6*d.* per cent; that is the principle which I adopted, as one of the committee; and I believe I have taken a leading part in fixing the data for the proceedings. Upon that it was founded, namely, the balances retained for the last sixty years; and I hold in my hand some memoranda I made at that time, where the receivers of counties were allowed two-pence in the pound, the collectors two-pence more; and also reserving a balance of about 6,000*l.* Then we have other duties which are collected, and in some instances where they are attended with great trouble, namely, our scavage duties; they are charged ten per cent. That is a collection of duties still in existence at the Custom-house. Upon our collection of Brokers' rents, ten per cent is allowed; the scavage are about 9,000*l.* and the Brokers 2,000*l.* They are not so large, nor collected with so much ease as this. I thought it very moderate to allow a balance of about 16*s.* per cent, presuming it was employed in Exchequer bills. We found also, that there had been no stated periods for the paying in the balances, nor did there appear to be a sufficient control, in our opinion, by the bond then existing; and as it became necessary to find a new bond, in consequence of the death of one of the securities, we then fixed, subject to the control of the court, that it should be paid not later than the preceding two months. The reason upon which that was founded was, also, a very strict examination of Mr. Drummer. We found, that at the expiration of a month, it took from eight to sixteen days to close the preceding month. I have a rough minute in the month of December, when we were investigating it; there were 544 ships then entered in the port of London, unloading, and as the prime and the post entry, that is, the entry upon the coals, and the post entry on the clearance, became necessary in clearing them away, and settling the account with the factors, we conceived the receiver would not be entitled to retain this balance more than six weeks; and if Mr. Drummer was asked this question, Is your last month's collection closed? and he should say, Yes; it would be in the power of the court to call upon the receiver for it; and it could not be retained, at any event, more than two months.

Do you recollect being in the court at the time when the committee made their report?—I think I was.

Do you remember whether it was a thin or full court?—I am pretty sure there was a full court.

Do you remember any particular orders given to the solicitor, or the comptroller, to draw out new bonds?—That was done in the committee. The bonds were prepared; it was approved by the court afterwards. There is a minute to that effect, I am pretty sure.

Have you any recollection whether it was a thin court or a full court?—I have no doubt in my own mind that it was a very full court, for reports are the first things brought up after petitions; we had much discussion upon this business. I have no doubt in the world, that there was a very full court, for I recollect there were very long discussions upon it; some of the members disapproved of this; some of the members of the committee would not sign this; therefore there was a full discussion.

John Atkins, Esq.
(9 April.)

Do you recollect whether there was any discussion upon the subject of the bond?—Yes, I think there was.

And the court was at that time pretty full?—Yes.

You are sure of that?—Yes, I think I can be confident of it.

You, yourself, made no minute of the court?—No.

You have stated the balances retained in the hands of Sir William Curtis as receiver in the year 1819, and to February 1820; but in the calculation upon which you agreed to let him retain two months balances as a compensation to him for his risk and trouble, had you made a calculation of the average balance retained by him from the period of his appointment up to the 31st of August 1819?—It was taken upon the principle of presuming it to be somewhere about 11,000*l.* or 11,000 odd.

Was it not 11,730?—I believe it was, or thereabouts.

Are you aware that the court of Aldermen was directed by the 21st of George the second, to settle the salaries and remunerations to the several officers who were to execute this trust of the Orphans' Fund?—Yes.

Do you conceive they had any authority subsequently, to alter those salaries?—I can hardly give an opinion upon that.

Of course, you enquired whether you had authority or not?—I do not understand the question.

You have not thought yourselves warranted in increasing the salaries, but you have thought yourselves warranted in giving, by way of interest, a remuneration?—I never found any salary allowed, we never found any salary was allowed in the instance of Sir William Curtis, or any of the late receivers.

Was not the salary allowed to Sir William Curtis, and all anterior receivers, as settled by the court of Aldermen under the authority of the Act of Parliament, 150*l.*?—No, I believe not; whether I am correct or not, I will not presume to say, but I have thought that the collection became so large, that that sum of 150*l.* was allowed for a clerk to the collector. I never had an idea of a salary, in the case of Mr. Wright and Mr. Esdaile; they were so situate, that the city nearly lost 7,000*l.* it was very much our desire to have every information, and it was very negligent in the clerks that they did not lay before us every thing; but there never was an idea of a salary.

Do you mean to say that, in point of fact, Sir William Curtis has not received 150*l.* a year, and that all his predecessors have not received the same sum during their appointments?—I am aware that they have; that is considered to be to defray the indispensable expense of a clerk, and that the use of the money was intended by the committee to afford him a reasonable compensation for his risk, trouble, and the security afforded to the city.

Are you aware that the whole duties of this office are performed by Mr. Drummer for 100*l.* a year?—Mr. Drummer, I am aware, receives 100*l.* a year, but the whole duties are not performed by him, as regards the collection from factors and so forth, the agents of ships, they are, but all the reports of that we found had proceeded from Mr. Drummer to Sir William Curtis; and where deficiencies had arisen, the factors were resorted to, by his name and by his direction.

Did you find that there were many deficiencies?—We found that there were many balances not collected in time, but very few losses.

Were there any losses, since Sir William Curtis became receiver?—I am not aware that there were any losses, but there would have been great losses and great injury, if it had not been collected in the way it had; the way in which it was collected, speaking as a man of business, has been most convenient to the import and the transmit of the ship outwards, there has been no detention of the ship; an arrangement has been made between the factors and the collector, to afford a great facility to the ships, and to give the factors time to make up their accounts, which has taken up from eight to sixteen days.

Are you aware of the fact, that Mr. Drummer does pay in at the end of every week, 1,000*l.* being the amount of that week's collection?—I am aware that Mr. Drummer pays in money weekly on account of the collection; I cannot speak to the amount, it takes from eight to sixteen days to fully close the month's account; there were 544 ships in the month of December; one ship arrives on the 1st, and another on the 10th, and those ships are progressively entering and departing; if my ship is detained because I have 40*s.* due, or 40*l.* it would have a serious effect upon me; the ships are going away, the factors and meters meet, and they agree their accounts, and from the time they have so agreed their accounts, it takes from eight to sixteen days; I had that from the mouth of Mr. Drummer himself.

Are

John Atkins, Esq. (2 April.)

Are you aware of the conditions of the bond that has been uniformly given by every receiver, from the appointment of Sir Thomas Chitty, up to the time of the appointment of Sir William Curtis?—I am.

What is the condition of that bond, with respect to the payment of the dues?—I think the condition is, that the receipts of the preceding month should be paid in in one month; I think it is, but it was to be considered as an allowance of about a month; I found that it was impracticable to make up the account of the preceding month, within from eight days to sixteen days, and in the next place, it had never been enforced, the balances could not be enforced; I have taken the averages from the time of Sir Thomas Pratt, and to the time of Sir William Curtis being the collector, and found the average to be that which I have before stated; the bond now does not say two months, but that he is to pay on or before the last day of the preceding two months; I conceive that at the end of sixteen days, the court could call upon Sir William Curtis, and ask him whether he had collected for the preceding month; in that case, the balance in his hand would be only from 38 to 46 days; I apprehend the import of the bond is mistaken, if it is supposed that the receiver has the power of retaining it for two months; he has the power of retaining it up to the time—when Mr. Drummer is asked whether the month of February, for instance, is collected, (and if it is collected, we need not wait till the last day of April to be paid the month of February,) he is bound by that bond not to retain it any longer; there is the advantage we have of that bond; and if he was to retain it, we have the power as a court, to mulct him for disobedience of that bond, but I do not think the former bond was so arranged that the court had any power or dominion over it.

Mr. Drummer has stated, that he pays in the whole amount of the collection weekly to Sir William Curtis, and that it would be no more trouble to him to pay it in weekly to the chamber of the city of London?—I apprehend he cannot say so consistently with fact.

Are the Committee to understand, that you thought these bonds of no avail at all?—No, I do not say that.

And that forty or fifty years having passed without any violation being noticed by the court of Aldermen, they were not to be enforced in future?—That is not the import of my statement; they never have enforced the bond; the payments had always remained one-fourth, one-fifth, or one-sixth, and so on, nay more, it will be found that they have been held over three and four months, but here was a specific provision that it should be paid within a certain time.

Who were the persons present at the committee on the first of March, who refused to sign the order for these new bonds?—I do not recollect the date; I think Mr. Alderman Waithman objected.

When was the order given for the new bond?—I think some time in the month of February, it was then recommended, and was, I think, discussed in the court on the 28th of March.

It had been previously discussed in the committee?—It had.

Were the directions given in the committee?—Yes; and it will appear, from the report on the 21st of March, that the time of payment is founded upon that report; the discussion of the bond took place in the committee.

Were the bonds to the two surviving bondsmen altered; did they give a new bond?—Yes; I think the whole were re-executed; there was a new bond executed by the three, I think; but that we referred to the law department of the court; and of course those gentlemen can better speak to that.

You do not recollect whether the question of the bonds was discussed while the court was full on the 28th of March, or after some of the members had left?—I have no doubt it was while the court was full.

Was it known to the members of the court, that that matter was to be discussed?—Yes; half the members of the court had signed this report.

How many members must there be to form a court?—Thirteen.

How many signed the report?—Six; Mr. Waithman did not sign the latter report; that would be seven.

Was there, previous to the day on which this matter was discussed in the court, a notice that it would be brought forward?—No, we never do give that; reports are brought up as a matter of course; it is not the custom to give notice.

Was it understood that it was to be a subject of discussion?—Not further than our reports usually are; this was a report that we have had discussed till we are almost sick of hearing of it; but as to its being known, there never was the Orphans' Fund mentioned, but it blew a gale of wind directly.

John Atkins, Esq. (2 April.)

Were you present at the committee, on the 21st of March?—At all the committees; I scarcely missed a committee during the whole course of the proceedings.

Are you quite clear upon that?—I believe I may say, I never did miss a committee, but I would not positively say.

Were you present in the committee on the 1st of March?—I cannot speak positively to the date; but I have very little doubt; I gave very close attention to the business; I did not keep a minute of the committee's proceedings; I make the estimate come to 330*l.* a-year; that I meant to give to the worthy alderman for his responsibility.

Robert Waithman, Esq. and Alderman, was again called in; and Examined.

Robert Waithman, Esq. (2 April.)

YOU have expressed a wish to explain some parts of the evidence you gave at the last meeting?—I made a mistake, I think, with respect to dates; I think what I stated, with respect to the 28th of March, should be the 21st of March; for I was not present, according to my memorandum, at the court of Aldermen on the 28th of March.

Were the observations you made, respecting the instructions for a new bond, applicable to the 21st of March, that you, in point of fact, applied to the 28th of March?—Yes; I stated that a discussion took place on the 28th, a discussion took place on several previous days. On the 1st of March there was a committee held, on which I was; I stated the 21st of March and the 28th, when I should have stated the 1st of March and the 21st of March; on the 1st of March there was a committee of the whole court of Aldermen; they agreed to report on the 21st of March; that report was signed; I was present on both those occasions, but on the 28th of March I was not present; and that would account for my not having heard any thing mentioned of a bond upon that day; therefore I can know nothing more of that than merely what took place subsequently in the court of Aldermen; when I put the question to the gentlemen present, whether any of them knew the conditions of those bonds and those transactions, to which I had no answer.

Was the question of a new form of bond agitated in the committee on the 1st of March?—It was agreed to report to that effect; but with respect to the conditions contained in those bonds, I never heard that discussed, nor did I know what those conditions were until the matter was discussed in the court of Common Council.

Was Mr. Alderman Atkins at the committee on the 1st of March?—I cannot state; I looked at the book, and I did not find his name marked in the committee book.

Was he present at the court on the 21st of March?—I did not observe his name upon the book, but I cannot recollect.

Was it on the 28th that this question was discussed relative to the new bond?—I do not know that any thing was discussed; I was not present; the matter was discussed on the 1st of March in the committee, where every thing was settled with respect to the new bond, and they then agreed to report to the court of Aldermen; and as this committee was a committee of the whole court of Aldermen, I considered that decisive of the question, that it was of very little use making a struggle against it; I did attend on the 21st; it was then postponed to the 28th, and as appears by the minutes, then finally agreed to; but whether any discussion took place on the 28th, with respect to the conditions of the bond, I cannot say; I put the question, for information, to the gentlemen present, but received no answer.

Is the committee to understand, that the circumstances of which you gave evidence on the last day as having occurred on the 28th, when you were not present, did actually occur on the 21st, when you were present?—No, that they certainly could not; all the circumstances, both on the 1st in the committee, and on the 21st, as well as on former occasions, I expressed my opinions as I before stated, and I never recollect seeing any original bond, or ever being informed of the conditions of those bonds, nor did I know whether there was one bond or three; with respect to what I stated as to the 28th, that could not have happened on the 21st; I did believe, that the notice of the death of the surety had been given after the court had been partly broken up, because, believing I was present, I felt perfectly confident that I never heard mention of it; now if I was not present, I could not hear mention of it: I was present on the 21st, and that particular transaction with respect to the bonds having taken place only on the 28th, of course I could not speak to that; in looking at the minutes, I did perceive it entered more like a memorandum

a memorandum than a resolution, and certainly not in the same words or the same form, as on resolutions that are afterwards found on the minutes, and that was a circumstance, with also the belief that it had been presented, that made me call upon the court of Aldermen to say whether they knew of that circumstance, and of the conditions of the bonds; I was not present on the 28th, and of course every thing that applied to that will go for nothing, because it was obviously a mistake, but still the entry does not appear to me regular; I think, if the motion was made, it ought to appear precisely as it is, whereas it does not; I have a copy of the notice and a copy of the motion. *Robert Waithman, Esq.* (2 April.)

On what day was it that you put the question to your brother Aldermen, whether they understood the bonds?—It was last Saturday three weeks.

Did any discussion take place on the 21st, upon those matters of the bonds?—I think a discussion took place every previous court.

The report, it is understood, was signed on the 21st of March; did there happen to be a court of Aldermen on that day?—Yes, I think there was.

And the consideration of the report was adjourned to the 28th?—Yes.

On that day you did not attend?—No.

The minutes of the court of Aldermen on the 21st, would be read over on the succeeding day?—Of course.

In point of fact, was the death of this surety notified, either at the committee or the court, when you were present?—Never.

Although the circumstance was not mentioned when you were present, did it not appear in the proceedings of the court, on the 28th of March, the result of which you would be apprized of by reading the minutes at the following court?—The resolution of the 28th, I already stated was on the minutes of the next court.

Do you mean to state, that when you were not present, and could not answer those questions, this business did not proceed regularly?—No, it is impossible I can state any such thing.

Henry Woodthorpe, junior, Esquire, called in; and Examined.

WERE you present at the committee of the whole court of Aldermen, on the 1st of March 1820?—I was present at the committee of the whole court, on the examination into a more fit mode of collecting the Orphans' dues, but I have no minutes of committees here at all. *H. Woodthorpe, jun. Esq.* (2 April.)

Was Sir William Curtis present?—Yes.

Was Alderman Glynn?—Yes, I think he was; there were several Aldermen present.

Was Alderman J. J. Smith?—I will not be sure whether he was present.

Were Aldermen Cox, Magnay, and Rothwell?—I do not think all of them were present, but I have no memorandum.

Does it occur to you, that Mr. Alderman Atkins was present?—Certainly for a particular reason; Mr. Alderman Atkins was very particular in the examination of both Mr. Drummer and Mr. Scott, upon that occasion, and took minutes of his own, which minutes he left in my custody, and I have since delivered them to him, at his desire.

Minutes of the 1st of March?—I will not be precise to the date; but I believe but one committee sat.

Is it not correct, that the committee met on the 1st of March, to agree to a report, and that they met again on the 21st of March?—I am not certain as to the date, but I believe there was but one meeting of the committee; when I speak of one meeting of the committee, I mean the committee meeting for the discussion of the matters referred to them, and taking evidence; they came to a conclusion on the same day, and directed a report to be prepared by me, preparatory to the next court; then to be signed; I do not call that a committee, when they signed the report; every Alderman who comes, if he approves of the report, signs it.

Do you remember, whether at the committee held on the 1st of March, it was reported, that one of the sureties of Sir William Curtis was dead?—I do not recollect its being reported at the committee.

Have you no minutes of the committee?—There are minutes of the committee, but it is not usual to keep those minutes after the committee have come to a determination, and agreed to their report.

Have you any of those minutes remaining?—I have some minutes remaining in

H. Woodthorpe, jun. Esq. (2 April.)

the office, but not being aware they were wanted, I did not look them out; I would have brought them if I had been aware of that.

Have you the minutes of the court, of the 21st of March?—I have.

Was that a full court?—Certainly.

How many were present?—Fifteen; Mr. Alderman Bridges (Lord Mayor), Sir William Curtis, Sir John Eamer, Sir William Leighton, Sir Charles Flower, Alderman Joshua J. Smith, Sir Claudius Stephen Hunter, Sir William Domville, Alderman Birch, Alderman Wood, Alderman Christopher Smith, Alderman Atkins, Alderman Magnay, Alderman Heygate, and Alderman Waithman.

Was it at that time reported that one of the sureties of Sir William Curtis was dead?—[*The witness referred to the Minutes.*]—No.

Consequently no order of the court was made for a new bond?—Certainly not on the 21st; the report was presented on the 21st of March and stood over for another court.

And nothing more passed upon that subject on that day?—No.

Will you now refer to the minute of the 28th; did any thing occur respecting that on the 28th of March?—Yes; my memorandum of the business is, "To consider Report of Committee on investigating the receipts of Orphans' Duties; read; agreed to;" then follows, "Sir William Curtis proposes as his surety, in the room of George Curtis, esquire, deceased, the Reverend Charles Curtis, of Solihul, Warwick; approved. Fresh bonds to be drawn up agreeably to the Report agreed to this day, and to be executed accordingly."

Who were present on that day?—Mr. Alderman Bridges (Lord Mayor), Sir William Curtis, Sir Richard Carr Glynn, Sir John Eamer, Sir James Shaw, Sir William Leighton, Mr. Alderman J. J. Smith, Sir Claudius Stephen Hunter, Sir William Domville, Mr. Alderman Birch, Mr. Alderman Wood, Mr. Alderman C. Smith, Mr. Alderman Atkins, Mr. Alderman Magnay and Mr. Alderman Heygate.

Have you any recollection at what time in the proceedings of the court the direction was given for the new bond; was it whilst the court was full or was it late?—It is impossible for me to say that, for I have to take the names of all who come in, and there is no doubt the business may be done without a full court; but I apprehend that this was done about the middle of the court, for on referring to the Minutes, I observe that there are a great number of money orders, and the Report of a Committee is generally taken up early; and the reason we have generally but few Aldermen wait the passing of money orders is, that no bill passes that court unless it has been previously examined by a committee, or certified by the Lord Mayor.

The business is not entered in your book in the order in which it comes before the court?—No; there is a short minute of the business to be brought forward, and when any new business comes before the court, which is not previously put into my book, I generally put it in wherever I find a space most convenient, so that it is entered as of that day.

Do you recollect, on looking over this book, sufficient to prove to the Committee that this Report was presented at a late hour of the day?—I think it was not a late hour, because here appears to be a great deal of business done which is usually left for the close of the court, and that is not a business likely to come in after money orders begin to pass, being the report of a committee, which report was brought up by Sir Richard Carr Glynn, who usually calls the attention of the court tolerably early to any reports he has to make; it is customary to bring up reports almost immediately after petitions.

Have you any reason to believe that it was not brought in at an early part of the court?—I have no reason to believe that it was not at an early period of the court, or about the middle of the court, I should think it was not later than that.

Do you remember there being any considerable debate upon that report?—I do not recollect any considerable debate, but I think a report upon that subject would not pass without debate, after what had occurred in that respect at former courts.

Mr. *John Goldham*, called in; and Examined.

Mr. John Goldham. (2 April.)

WHAT are you?—Examiner of the wine duties at the Custom House.

Are you acting as deputy to Mr. Alderman Eamer for the collection of the duties on wines applicable to the Orphans' Fund?—I am.

How

How long have you done that duty?—Eight years. *Mr. John Goldham.*

Do you give any security to Sir John Eamer for the due execution of your office?—Two of my friends give security to the city in 4,000*l.* (2 April.)

Not to Sir John Eamer?—No.

Is your appointment from Sir John Eamer, or the city?—From Sir John Eamer.

What salary have you?—No salary.

How are you paid?—By the per centage and the fees.

What are the fees?—The odd pence; for instance, if a person has to pay me 5*d.* for fifty gallons of wine, they never take the odd pence of me as collector; I refer to the agents who pay me in the Long Room; out of which I pay Sir John Eamer 250*l.* a year.

Does Sir John Eamer execute any part of the duties of this office in person?—No.

You collect the whole of the revenue?—Yes.

When do you pay it in to Sir John Eamer?—I pay it in to the chamber of London; Sir John Eamer takes a copy of the accounts every half year of me.

He is appointed by the court of Aldermen the receiver of those dues?—He is.

Does he give any security to the court of Aldermen?—My two friends give the security in his name; because he holds the office of collector.

What per centage do you take?—Five per cent upon the collection.

What do the fees amount to?—I suppose from 100*l.* to 150*l.* a year.

From what do the fees arise?—From the odd pence; if the agents in the Long Room have to pay me 4*d.* or 5*d.* they do not take the change; all the government collectors in the Long Room have the odd pence.

Have you any claim to it?—Certainly not; if they were demanded I should give them up immediately.

How often do you pay it in?—Once in half a year.

The general average collection is about 4,000*l.* to 4,500*l.* a year?—Yes.

Have you other duties at the Custom House?—I am examiner of wine duties, and have been for thirty-one years.

If you had not that duty to perform, this would not be worth your attention?—No; not for what I now receive for it.

Martis, 30° die Aprilis, 1822.

THOMAS WILSON, Esquire, in the Chair.

Mr. *Benj. W. Scott,*

Called in; and Examined.

DO the accounts of the Orphans' Fund undergo any examination, and by whom is that examination undertaken?—Abstracts of the accounts of the fund are annually submitted to the court of Aldermen, and also to the commissioners for auditing the public accounts. *Mr. B. W. Scott.* (30 April.)

Have you the form in which that abstract is presented?—The commissioners have the details of the account, and also all the vouchers for the year, transmitted for their examination.

Have you the form in which it is submitted to the court of Aldermen, or the commissioners of public accounts?—I have the form in which it is submitted to the commissioners of public accounts.

[*The witness produced the same for the inspection of the Committee.*]

Have any measures been adopted by the court of Aldermen in respect of the unclaimed stock mentioned in the account, N° 3, delivered to this Committee, amounting in principal, to 1,693*l.* 12*s.* 5½*d.* and in interest, to 6,401*l.* 16*s.* 1½*d.*?—The court of Aldermen, upon the accounts having been presented to them by the chamberlain, by their order, have at various times directed them to be advertized.

Calling upon the parties to come and receive what was due to them?—Yes; they have also been advertised, in consequence of the paper delivered to the House of

Mr. B. W. Scott. (30 April.)

Commons in 1817, which paper was copied into most of the public papers of the day.

Had they ever been advertized before the year 1817?—They were advertized in the year 1794, and the year 1803.

Were they advertized in more than one paper?—The directions of the court were to advertize them in the Gazette, and, I think, two daily papers, to the best of my recollection.

Were they so advertized?—I believe they were.

Have any claims or applications been made in respect of them?—One application has been made, in respect of the stock stated in the account due to William Lethuiller, stock amounting to 100*l.* but which claim has not been followed up; I understood, from the party applying, that property had been purchased under the Post Office Act, which originally belonged to Lethuiller, and that if the parties would take the trouble, they could make their claim to this stock under that very title.

Have they done it?—They have not.

Do the court of Aldermen act under any directions of Parliament in the discharge of the debt, or is the mode left to their discretion?—The court of Aldermen act under the provisions of the Act of 7 George 3, 41st and 43d sections, which direct that the surplusses should be applied to the discharge of the debt, for the first four years, annually, and from that time, every half year.

Was there any direction of that Act, that required the Lord Mayor and Aldermen to pay off 144,000*l.* a debt due to the loaners on Blackfriars Bridge, in preference to the then Orphans' claims?—There was; that Act directed the sum of 144,000*l.* which had been raised by the Act of 21 George 2d, to be paid off in preference to the original Orphans' debt.

That having been raised under an engagement to be repaid out of the tolls that were to arise out of Blackfriars-bridge?—I am not sufficiently aware of the provisions of the Act, as to be able to state whether that was the case.

By the 41st section of the 7th George 3, c. 37, that debt was directed to be discharged, in preference to the then Orphans' claims?—It was.

Is it now discharged?—It is.

In the account, N° 4, presented to this Committee, described as the aggregate balance of the Orphans' Fund in the hands of the chamberlain, at the end of every month for two years, ending December 1821, it appears that the total average monthly balance in the hands of the chamberlain, amounts, for the two years, to 29,088*l.* 11*s.* 6*d.* will you explain to the Committee why such large balances were suffered to remain in the hands of the chamberlain?—A material part of such balance, consisting of principal due to the proprietors of bonds ordered to be discharged, and payable on demand, or at ten days notice, together with interest due to the creditors of the loans on the Orphans' Fund, payable also on demand, amounts to 13,809*l.* 12*s.* 10*d.* on an average of the two years; there has also been an average balance for the same period, of 8,009*l.* 7*s.* 4*d.* consisting of unclaimed Orphans' stock, and interest thereon, in the hands of the chamberlain, waiting the directions of Parliament; those two sums together, with 7,269*l.* 11*s.* 4*d.* being the average balance of the growing produce of the quarter's duties, forms the whole average total balance of 29,088*l.* 11*s.* 6*d.*

Has any application ever been made to Parliament, for directions for the disposal of that balance of 8,009*l.* 7*s.* 4*d.* the principal and interest of unclaimed dividends?—On applications to Parliament by the corporation of London during the last seven or eight years, clauses have been introduced in various bills, for the purpose of applying those monies, and carrying them to the credit of the Orphans' fund.

The bills in which such clauses have been introduced, have not been passed into acts?—They have not.

Were those clauses objected to, or were the bills thrown out for other causes?—The corporation were unsuccessful on other grounds.

No prior application whatever has been made to Parliament?—I believe none.

This balance has been accumulating since the year 1694?—It has.

Did the court of Aldermen not consider themselves warranted in applying that to the liquidation of the debt, and why?—I apprehend, that after the monies are transferred to the chamberlain for the express purpose of paying interest to the several creditors, the court of Aldermen have no control over them, as the chamberlain is held in charge for such sums by the commissioners for auditing the public accounts.

Mr. B. W. Scott.

Those balances have constantly remained in the hands of the chamberlain, and have been used for his own benefit?—They have.

Are you aware, whether the chamberlain gives any security for the monies which remain in his hands, and to what amount?—The chamberlain gives security to the corporation, generally to the amount of 25,000*l.* and to the court of Aldermen, in respect of the Orphans' Fund, for 15,000*l.*

His own security only, or joined with other sureties?—Joined with other sureties.

The balance of the account of the growing produce of the Fund, is in point of fact, the only sum which is in the hands of the chamberlain unappropriated which he may not be called upon for, except the 8,009*l.*?—Those are the only sums which the chamberlain holds, as monies unappropriated.

At the end of the six months, when the court of Aldermen give notice to pay off the Orphans' Fund, they give notice for the whole sum which is in the hands of the chamberlain?—Yes.

At the periods of March and September, when the court of Aldermen give notice to pay off the balances of the Orphans' Fund the whole sum in his hands is paid up by him, so as to leave nothing in his hand?—The monies directed by the court of Aldermen to be applied in discharge of stock, excepting the fractions under 100*l.* are set apart for that particular purpose, subject to the claims of the parties interested, upon their giving ten days notice.

Originally the city of London were compelled to give six months notice to all persons who held bonds on the Orphans' Fund?—It was so.

But Parliament in the year 1812 or 1813, passed an Act, by which they should have the option to be paid off if they pleased, within ten days of the notice given?—Yes.

But leaving the option in the party, whether he would be paid at the end of ten days, or six months, and that the interest should not cease upon the bond till six months, unless paid?—Certainly.

Does it not frequently happen, that the sum, though offered to be paid off, remains a considerable time in the hands of the chamberlain, before it is called for?—It frequently happens that a considerable part of the money remains the greater part of the six months.

That depends upon the state of the money market?—Yes, very materially.

Are the bonds you are now paying off, bearing three-and-a-half, or four per cent, or five?—Three-and-a-half per cent.

The city are compelled to pay off the three-and-a-half per cent, before they touch the four or five?—Yes, they are paid off in the order in which they were raised, agreeably to the directions of the several Acts.

Are you aware, whether the chamberlain has any other remuneration for the services he performs to the city, in the shape of allowance or salary, beyond that stated in the account, No. 7?—The chamberlain receives the ancient salary of 100*l.* a year only; the per centage alluded to in the account, on the annihilation of the Orphans' Stock, ceased upon the extinction of the original debt, in April 1820.

Was there any provision in any of the Acts, either the 5th or 6th of William and Mary, the 21 Geo. 2d, or the 7 Geo. 3d, which authorized this payment of *s. s.* or was it an arrangement of the court of Aldermen?—A payment made by the direction of the court of Aldermen, from the commencement of the annihilation of the stock in 1751.

Does the salary of 220*l.* to the chamberlain's clerks still continue?—It does.

What does Mr. Common Serjeant do, to entitle him to 27*l.* 15*s.*?—He has always acted as the legal adviser of the Fund; all questions arising on claims or disputed claims for Orphans' Stock have been referred to him, for which he has received the compensation of 1*s.* 6*d.* per cent on stock annihilated; that is now at an end.

All the chamberlain appears to have for himself, is the 100*l.* for the management of the payment of the seven thousand bonds of 100*l.* each, and the management of the whole account generally?—Yes, it is.

Are there any monies any where belonging to this trust, but what has been brought forward in the accounts before the Committee?—None whatever, but what are included in the general balance of the accounts, submitted to this Committee.

Are there any monies due, under the provisions of any Acts, for the improvements to which this Fund has been applied, that have not been yet paid in?—I believe none, whatever; 5,500*l.* has been received in respect of the sale of the site of Moorfields, which has been transferred to the account of the Orphans' Fund; this sum being part of 28,200*l.* the estimated value of the site of Moorfields.

Mr. B. W. Scott. (30 April.)

Is there any thing remaining due to the Orphans' Fund out of the improvements at Snow-hill and Temple-bar?—Nothing, whatever; those accounts were closed in the year 1819, and the balances carried to the account of the Orphans' Fund.

Is payment for the site of the Poultry Compter made?—The site of the late Poultry Compter has been sold, and the produce brought to the credit of the Fund.

To what year are the accounts settled by the auditors of public accounts?—To the 5th of July 1820.

In what manner are the receipts made into the chamber of the city, and the payments made from the chamber of the city on the account of this Fund?—The receipts in respect of the coal duty are made monthly into the chamber, at the commencement of the third month succeeding that for which the duty is paid, and which amount to about 4,300*l.* per month. The wine duty, which averages about 4,000*l.* a year, is paid twice in the year, in the months of March and September.

When you say it is paid in March and September, do you mean that the whole balance in the hands of the receiver is paid up to those periods?—No.

What balance does he keep permanently in his hands?—In the month of March, the receiver of the Orphans' wine duty pays in the amount of such duties to the 5th of January preceding; and in the month of September, to the 5th of July preceding. The city's payment of 11,500*l.* per annum is made twice in the year, on the 5th of January and the 5th of July. The other duties of the Fund are principally paid monthly.

The sums which are ordered to be paid off for the liquidation of the debt, are ordered in the months of March and September in each year?—Yes.

And the interest paid upon the bonds is ordered to be paid in the months of January and July?—Yes, it is.

So that the payment from the city is to meet the interest due upon the bonds?—That has been the object in making this payment in the months of January and July.

Has it ever happened that the payment from the city, with other money in the hands of the chamberlain which is liable to be appropriated to any purpose, has not been sufficient to meet the amount of interest due on bonds?—Subsequently to the year 1812, it has frequently occurred that the three months duties in hand, together with the city's payment, have been insufficient to provide for the interest due at those periods.

Has the chamberlain, in point of fact, been compelled to advance part of the 8,000*l.* permanent balance in his hands, unclaimed dividends, towards the payment of the existing bonds?—In the transfer made by the chamberlain to provide for such payment, he has been obliged to advance such monies out of the unclaimed dividends, or other monies in his hands.

But at the time when this circumstance arose, there was money in the hands of the receiver of the coal duties not paid into the city chamber?—Certainly.

Does the interest upon all the bonds become due at the same period?—It does.

Has this always been the system under which the city have discharged the interest on the bonds, and the appropriation of the surplusses?—From the year 1767 to 1812, the chamberlain considered it imperative on him not to pay till the expiration of the six months notice given to the parties entitled to receive their monies ordered to be paid off; but from the year 1812, the fullest effect has been given to the provisions of the Act of the 52d of Geo. 3, c. 183, in respect of the annihilation of Orphans' bonds, which directs the monies to be paid, on the parties entitled giving ten days notice.

Do you advertize that in the public papers, or do you write to the parties?—The advertizements are made agreeably to the directions of the Act, and notice given to the parties on the receipt of their interest, in addition to that advertizement.

In the period you have mentioned, from 1767 to 1812, it appears to have been the practice of the court of Aldermen to receive the declaration of the chamberlain, of the amount of surplus applicable to the liquidation, in the months of January and July; and to have made orders for the appropriation of those surplusses in the months of April and October, being three months distant from the declaration of the surplusses?—I believe the invariable practice, during that period, has been for the chamberlain to declare the surplusses in the months of April and October, being surplusses in respect of duties due the January and July preceding, and what have been paid off at the subsequent October and April.

Mr. B. W. Scott. (30 April.)

You now give notice, in the months of March and September, for the paying off of the bonds on the Orphans' Fund?—Yes.

At those periods, you give notice for all the money which remains in the hands of the chamberlain, up to the 25th of March and the 29th of September?—Yes.

Not money in his hands up to the 5th of July preceding?—They are for the duties up to the 5th of July; but some time elapses before they come into his hands, and he declares a surplus in his hands arising from the duties due, to that date.

The court of Aldermen direct all the monies in his hands to be paid off?—Yes; leaving only a fraction, under 100 *l.*

On the 29th of September, every sixpence which can be applied towards the liquidation of the debt is ordered to be appropriated?—The chamberlain takes the earliest opportunity of declaring those surplusses, which is often done before the 29th of September; frequently in the early part of September, as soon as he receives them; the amount for the duties up to the 5th of January does not come into the hands of the chamberlain till the early part of March; but I apprehend that a reference to the account N° 10, will more fully explain the mode adopted.

How often are the payments, on account of the coal duties, made to the chamberlain?—Monthly.

Does the chamberlain, in point of fact, make a report twice, or four times a year, of money in his hands?—Twice a year.

At what periods are those reports made?—About the middle of March and the middle of September, if courts are held at those periods.

He makes a report to the court of Aldermen of all the money he has actually received, up to the period of that report?—He does.

And the whole of that sum is ordered, by the court of Aldermen, to be applied to the liquidation of the debt?—Yes; and the amount reported in March (for instance) composed of the sums received in respect of the several duties, to the 5th of January preceding.

You have stated, that he makes a report then of all the duties payable, up to the 5th of January preceding?—Yes.

The amount of the coal-duty, received between the 5th of January and that period, is in the hands of the receiver?—Certainly.

And the duty on the wine, received since that time, is still in the hands of the receiver?—Yes.

There are other sums due for the binding of apprentices, for admissions, and so on; does he make a return of them?—Of all such as he has received.

Does anybody interpose between the receipt of those duties and the chamberlain?—They are paid immediately into his hands.

Therefore the apprentice and admission fees would be included up to March?—Yes, they would.

In April, he reports the money received up to the 5th of January?—Yes.

Has he not, on the 18th of April, received three months further dues, which he does not state the amount of?—Certainly not; the sum of 17,398*l.* 0*s.* 7½*d.* referred to in N° 10, was the whole of the duties in the hands of the chamberlain at that period.

LIST OF APPENDIX.

Appendix.

N° 1.—Account of Monies received and paid by the Chamberlain of the City of London, from the 29th September 1820 to the 29th September 1821, being the produce of the several Duties appropriated to the Orphans' Fund, for the year ending the 5th July 1821, granted by the Act of 5th and 6th of William and Mary, intituled, "An Act for the relief of the Orphans and other Creditors of the City of London," &c. together with the Expenditure of the same, consisting of interest on the several sums raised for effecting sundry Public Works, and charged upon the said Fund, in pursuance of several Acts of Parliament, Expenses of Management, &c. - - - - - - - - p. 39

N° 2.—Statement of the several Sums which have been charged upon the Orphans' Fund, by various Acts of Parliament, for effecting sundry Public Works, remaining due on the 5th January 1822; together with an account of the Interest payable thereon - p. 40

N° 3.—Statement of the Monies remaining in the hands of the Chamberlain, consisting of unclaimed Orphans' Stock, and Interest thereon - - - - - - - - - ibid.

N° 4.—Statement of the aggregate Balance of the Orphans' Fund in the hands of the Chamberlain, at the end of every month, for two years ending the 31st of December 1821; distinguishing the Amount under the several heads of Account composing the said Fund, and also what part of such Balance was unappropriated at each respective period - p. 42

N° 5.—Account of the Gross Produce of the several Duties and Payments composing the Orphans' Fund, for ten years ending the 5th of July 1821 - - - - - - - p. 43

N° 6.—Account of the Sums received monthly into the Chamber of the City of London, on account of the Orphans' Fund; distinguishing the heads under which they have been severally received; together with an Account of the Monthly Disbursements of the said Fund, and the Balances remaining in the hands of the Chamberlain, at the end of every month, during the two years ending the 31st December - - - - - - - p. 44

N° 7.—Statement of the Charges and Expenses of the Management of the Orphans' Fund, for three years, ending the 29th day of September 1821 - - - - - - p. 45

N° 8.—Statement of the Balances in the hands of the Chamberlain, on account of the general Receipts and Expenditure of the Orphans' Fund, at the close of each quarter for the last three years, ending the 7th of January 1822; together with the claims upon, and appropriation of, the same - - - - - - - - - - - - - ibid.

N° 9.—Account of Monies paid into the Chamber, by the Collectors or Receivers of the Orphans' Duty on Coals, with the average amount of Balances remaining in their respective hands, from 1752 to the end of 1819, and also from 1819 to the present time - - p. 46

N° 10.—Account of the Sums that have been declared by the Chamberlain of the City of London to be Surplusses of the Orphans' Fund, applicable to the liquidation of the Debt; of the Periods when such Surplusses have been severally appropriated to that purpose, by Order of the Court of Aldermen; and of the Balances that have remained in the hands of the Chamberlain, after each such Order of Appropriation; from the 5th April 1815 to 12th March 1822 - - - - - - - - - - - - - p. 47

N° 11.—Account of the Sums received weekly by Sir William Curtis, on account of the Orphans' Duty on Coals, for three years, from the 1st of January 1819 to the 31st December 1821 inclusive - - - - - - - - - - - - - - - p. 48

N° 12.—Statement, in order to show at what period the present Orphans' Fund will be Extinguished by the discharge of the Debt now due; provided no further Charges are made on the said Fund - - - - - - - - - - - - - - p. 50

N° 13.—Report of Committee appointed on 25th day of January 1820, on the mode of collecting the Orphans' Dues - - - - - - - - - - - - - ibid.

N° 14.—Account of the Payments made monthly into the Chamberlain's Office, on account of the Orphans' Fund, for Duty received on Coals, from 15th April 1820 to 12th January 1822; with a Statement of the Balances remaining after each payment p. 51

APPENDIX.

Appendix, N° 1.

AN ACCOUNT of Monies received and paid by the Chamberlain of the City of *London*, from the 29th September 1820 to the 29th September 1821, being the Produce of the several Duties appropriated to the ORPHANS' FUND, for the year ending the 5th July 1821, granted by the Act of 5th and 6th of William and Mary, intituled, "An Act for the Relief of the Orphans and other Creditors of the City of *London*, &c." together with the Expenditure of the same; consisting of Interest on the several Sums raised for effecting sundry Public Works, and charged upon the said Fund in pursuance of several Acts of Parliament, Expenses of Management, &c.

	£.	s.	d.
TO balance of Cash in the hands of the Chamberlain, on the 29th Sept. 1820	34,323	11	10
To the duty on coals, brought to the port of London £.52,752 16 4	52,805	4	— ½
To ditto, collected on the Grand Junction Canal 52 7 8½			
To the duty on wine	3,415	1	6
To City revenue	11,500	—	—
To freedoms	266	15	—
To apprentice bindings	149	15	—
To aqueducts	312	13	2
	102,773	—	6 ½

Note.—18,400 *l.* part of the contra balance in hand on 29th Sept. 1821, was, by an order of the Court of Aldermen of that date, directed to be applied in the discharge of bonds, on the parties entitled giving ten days notice.

	£.	s.	d.
BY cash paid on account of the arrears of interest due to the proprietors of Orphans' Stock	18	7	4
By ditto, interest on account of the sums remaining of 156,000 *l.* at 3½ per cent, raised under the Act of 7th Geo. 3, ch. 37, for completing Blackfriars-bridge	4,534	16	11
By ditto, on 93,800 *l.* (remaining of 95,000 *l.*) at 4½ per cent, raised under ten Acts of 18th Geo. 3, ch. 48, 49, 50, 51, 67, 71, 72, 73, 78 & 80, towards discharging the debt incurred in rebuilding the gaol of Newgate, and for other purposes	4,230	—	—
By ditto, on 100,000 *l.* at 5 per cent, raised under the Act of 35th Geo. 3, ch. 126, for improving the entrance into the City of London, near Temple-bar	4,667	10	—
By ditto, on 9,000 *l.* at 5 per cent, raised under the Act of the 35th Geo. 3, ch. 131, for repairing the common sewer at Bridge-street, Blackfriars	407	10	—
By ditto, on 30,000 *l.* at 5 per cent, raised under the Act of 39th and 40th Geo. 3, ch. 42, for carrying into effect the improvement at Temple-bar, &c.	1,325	—	—
By ditto, on 100,000 *l.* at 5 per cent, raised under the Act of the 44th Geo. 3, ch. 27, for the said purpose	5,037	10	—
By ditto, on 16,300 *l.* (remaining of 40,000 *l.*) raised under the Act of the 51st Geo. 3, ch. 203, for the like purpose	867	10	—
By ditto, on 20,000 *l.* at 5 per cent, raised under the Act of the 52d Geo. 3, ch. 183, for increasing the fund for lighting, watching, cleansing and repairing Blackfriars-bridge	625	—	—
By ditto, on 95,000 *l.* at 5 per cent, raised under the Act of 52 Geo. 3, ch. 209, for building a new prison in the City of London, &c.	4,745	—	—
By ditto, on 5,000 *l.* at 5 per cent, raised under the Act of 52 Geo. 3, ch. 210, for the improvement of Moorfields, &c.	257	10	—
By charges and expenses of management	670	7	2
	27,386	1	5
Applied in the discharge of Orphans' stock £. 200 — —	43,200	—	—
- - - Ditto - - - of Bonds' at 3½ per cent 43,000 — —			
	70,586	1	5
Balance remaining in the hands of the Chamberlain, on the 29th September 1821	32,186	19	1 ½
£.	102,773	—	6 ½

Chamberlain's Office,
March 12th, 1822.

B. W. SCOTT.

Appendix, N° 2.

A STATEMENT of the several Sums which have been charged upon the ORPHANS' FUND, by various Acts of Parliament, for effecting sundry Public Works, remaining due on the 5th January 1822; together with an account of the Interest payable thereon.

	DEBTS. £.	s.	INTEREST. £.	s.
Remaining of the sum of 156,000 *l.* raised by virtue of an Act of 7th Geo. 3, ch. 37, at 3½ per cent - - - - - -	74,100	–	2,593	10
Remaining of the sum of 95,000 *l.* raised by virtue of the Acts of the 18th Geo. 3, ch. 48, 49, 50, 51, 67, 71, 72, 73, 78, and 80, at 4½ per cent - - - - - - - - - -	93,800	–	4,221	–
The sum raised by virtue of 35 Geo. 3, ch. 126, at 5 per cent. -	100,000	–	5,000	–
The d° - - - d° - 35 Geo. 3, ch. 131, at - - d° - -	9,000	–	450	–
The d° - - - d° - 39 & 40 Geo. 3, ch. 42, at d° - -	30,000	–	1,500	–
The d° - - - d° - 44 Geo. 3, ch. 27, at - - - d° - -	100,000	–	5,000	–
Remaining of the sum of 40,000 *l.* raised by virtue of the Act of the 51st Geo. 3, ch. 203, at - - - d° - - - - - -	16,300	–	813	–
The sum raised by virtue of 52 Geo. 3, ch. 183, at - - d° - -	20,000	–	1,000	–
The d° - - - d° - 52 Geo. 3, ch. 209, at - - d° - -	95,000	–	4,750	–
The d° - - - d° - 52 Geo. 3, ch. 210, at - - d° - -	5,000	–	250	–
The d° - - - d° - 55 Geo. 3, ch. 91, at - - d° - -	80,000	–	4,000	–
TOTAL - - - - £.	623,200	–	29,577	10

Chamberlain's Office, March 12th, 1822.

B. W. SCOTT.

Appendix, N° 3.

A STATEMENT of the Monies remaining in the hands of the Chamberlain, consisting of unclaimed ORPHANS' STOCK, and Interest thereon.

To the following Persons, to whom the City stood indebted at the time of constituting the Fund, for 125 years, 6 months, and 98 days Interest, from Midsummer 1694 to 12th April 1820; viz.:—	PRINCIPAL. £.	s.	d.	INTEREST. £.	s.	d.
William Atkins, grocer - - - - - - -	25	1	7	125	15	4
Thomas Bent, merchant taylor - - - - - -	12	6	6	61	16	8
Lawrence Cobb, ditto - - - - - - -	113	7	3	570	3	–
Sir John Cox, mercer - - - - - - -	85	3	–	427	12	3
Humphrey Faircliffe, ditto - - - - - -	–	10	– ¼	2	1	11
Peter Hudson, grocer - - - - - - -	20	10	3	102	14	3
Peter Hudson, upholder - - - - - - -	93	18	6½	471	12	8
Will[m] Kerry, baker - - - - - - -	35	3	4	176	1	6
Roger Moore, draper - - - - - - -	100	18	9	508	6	3
Edw[d] Oram, tallow chandler - - - - - -	6	17	3	33	16	9
Avery Ridge, clothworker - - - - - -	26	9	9	133	2	1
Sam[l] Smith, borderer - - - - - - -	7	19	11	39	16	6
Tho[s] Whitham, clothworker - - - - - -	44	5	9	222	3	10
John Winchley, ditto - - - - - - -	41	2	2	206	9	4
John Wonday, grocer - - - - - - -	118	6	1½	594	4	2
John Shelden - - - - - - - - -	97	4	3	488	8	–
Mary Biddulph, widow - - - - - - -	–	10	–	2	1	11
Richard, orphan of John Lewis, cooper - - - - -	8	18	8	44	–	5
John, orphan of John Machell, esquire, and alderman - -	34	16	2½	175	–	6
Orphan of Thomas Wilson - - - - - - -	54	12	9	274	11	10
Orphan of Sir Sam[l] Fludyer - - - - - - -	–	–	5	—		
Short of capital - - - - - - - - -	–	–	1¼	—		
Carried forward - - -	928	2	8	4,659	13	2

N° 3.—Statement of the Monies remaining in the hands of the Chamberlain—*continued.*

	PRINCIPAL. £.	s.	d.	INTEREST. £.	s.	d.
Brought forward - - -	928	2	8	4,659	13	2
The Stock belonging to the four following Persons, has been deposited in the hands of the Chamberlain, having been ordered to be paid off, to make room for Stock claimed for Orphans'						
Rob^{t} Alcock, for 56 years and 110 days interest, from Midsummer 1694 to 12 October 1750 - - - - - - - -	18	-	-	40	7	-
Ann Taylor, for 56 years and 85 days interest, from Midsummer 1694 to 17 September 1750 - - - - - - -	131	6	5	295	4	5
Henry Ambrose, for 51¼ years and 41 days interest, from Christmas 1705 to 16 May 1757 - - - - - - -	5	5	-	10	13	11
John Pettitt, for 76½ years and 119 days interest, from Midsummer 1695 to 4 May 1772 - - - - - - - -	300	-	-	922	-	-
The Stock belonging to the following Persons, has, at various times, been ordered to be paid off, from which periods the Interest ceased:						
Isaac Denew, for 73¾ years interest, from Midsummer 1721 to 10th October 1794 - - - - - - - - -	60	1	-	175	16	-
Will^{m} Lethullier, for 34¼ years interest, from 5 January 1762 to 10 October 1796 - - - - - - - - -	100	-	-	139	-	-
Edward Birke, for 100¼ years interest, from Midsummer 1696 to 5 April 1797 - - - - - - - - -	50	17	4½	203	16	10
Charles Lee, for 60¾ years interest, from Midsummer 1742 to 10 October 1802 - - - - - - - - -	100	-	-	241	-	-
Fractions of pence on dividends, from the commencement of the Fund to the 12th April 1820 - - - - - - -	-	-	-	61	5	8¼
£.	1,693	12	5½	6,748	17	-¼
A mistake having arisen on the 12th of April 1768, from the supposition that 60,000 *l.* had been drawn off to make room for that sum claimed for Orphans, when in fact only 59,600 *l.* was paid off; the sum transferred for the payment of the dividends from that date to 15th March 1790 (when the error was discovered) was thereby insufficient to the amount of 16 *l.* per annum, and is to be deducted from the above interest; which deficiency amounted to - - - - - - - -	-	-	-	347	-	5
£.	1,693	12	5½	6,401	16	7¼

Chamberlain's Office,
March 12th, 1822.

B. W. SCOTT.

Appendix, N° 4.

A STATEMENT of the aggregate Balance of the ORPHANS' FUND in the hands of the Chamberlain, at the end of every month, for Two Years ending the 31st of December 1821; distinguishing the Amount under the several heads of Account composing the said Fund, and also what part of such Balance was unappropriated at each respective period.

	Amount of Orphans' Stock ordered to be paid off, Unclaimed.	Amount of Interest due to the Proprietors of Orphans' Stock, including Interest on Unclaimed Stock.	Amount applicable to the discharge of Orphans' Stock, and Bonds payable on demand, or on ten days notice.	Interest due to the Creditors of the several Sums charged on the Orphans' Fund, in the course of payment.	UNAPPROPRIATED BALANCES: Fractions of Surplus unappropriated.	UNAPPROPRIATED BALANCES: Balance of the Account of the growing produce of the Fund.	TOTAL BALANCE.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balances on January 31, 1820	765 18 11	6,608 1 7 ¼	11,347 9 9 ¾	5,757 15 –	24 9 8 ¼	7,684 2 –	32,187 17 – ¼
Ditto on February 29	765 18 11	6,410 17 11 ¼	11,247 9 9 ¾	3,733 5 –	24 9 8 ¼	14,273 3 11 ½	36,455 5 4 ¼
Ditto on March 31	765 18 11	6,410 17 11 ¼	26,447 9 9 ¾	2,362 15 –	97 13 8 ¼	20 5 –	36,105 – 4 ¼
Ditto on April 30	1,694 1 7	6,526 15 – ¼	16,119 7 1 ¼	1,766 15 6	97 13 8 ¼	2,079 13 9	28,284 6 8 ¼
Ditto on May 31	1,694 1 7	6,526 15 – ¼	15,719 7 1 ¼	1,566 16 10	97 13 8 ¼	6,023 11 6 ½	31,628 5 9 ¼
Ditto on June 30	1,694 1 7	6,420 17 4 ¼	5,460 – –	7,758 11 10	97 13 8 ¼	6,128 13 7 ½	27,559 18 1
Ditto on July 31	1,694 1 7	6,420 17 4 ¼	3,660 – –	4,046 15 11	97 13 8 ¼	10,492 6 6 ½	26,411 15 1
Ditto on August 31	1,694 1 7	6,420 17 4 ¼	2,460 – –	3,740 5 11	97 13 8 ¼	15,547 16 3 ½	29,960 14 10
Ditto on September 30	1,694 1 7	6,420 17 4 ¼	23,460 – –	2,698 14 11	46 7 11 ¼	– – –	34,320 1 10
Ditto on October 31	1,694 1 7	6,420 17 4 ¼	8,760 – –	1,660 9 4	46 7 11 ¼	3,231 11 6	21,813 7 9
Ditto on November 30	1,694 1 7	6,420 17 4 ¼	7,560 – –	1,445 4 11	46 7 11 ¼	8,306 6 10 ½	25,472 18 8 ½
Ditto on December 31	1,694 1 7	6,420 17 4 ¼	6,860 – –	1,279 9 –	46 7 11 ¼	12,993 4 1 ½	29,294 – – ½
Ditto on January 31, 1821	1,694 1 7	6,420 17 4 ¼	5,560 – –	5,233 4 –	46 7 11 ¼	9,888 5 9 ½	28,842 16 8 ½
Ditto on February 28	1,694 1 7	6,420 17 4 ¼	4,460 – –	2,907 4 –	46 7 11 ¼	14,881 – 3 ½	30,409 11 2 ½
Ditto on March 31	1,694 1 7	6,420 17 4 ¼	23,360 – –	2,214 3 –	41 17 4 ¼	– – –	33,730 19 3 ½
Ditto on April 30	1,694 1 7	6,420 17 4 ¼	10,460 – –	1,851 1 –	77 17 4 ¼	2,771 11 3	23,275 8 6 ½
Ditto on May 31	1,694 1 7	6,420 17 4 ¼	7,860 – –	1,390 2 –	77 17 4 ¼	7,046 18 7	24,489 16 10 ½
Ditto on June 30	1,694 1 7	6,402 10 – ¼	7,560 – –	7,358 17 –	77 17 4 ¼	4,773 4 9	27,866 10 8 ½
Ditto on July 31	1,694 1 7	6,402 10 – ¼	7,560 – –	4,680 2 –	77 17 4 ¼	8,378 3 3	28,792 14 2 ½
Ditto on August 31	1,694 1 7	6,402 10 – ¼	7,060 – –	4,365 4 6	77 17 4 ¼	12,897 12 5	32,497 5 10 ½
Ditto on September 30	1,694 1 7	6,402 10 – ¼	20,760 – –	3,392 12 8	27 14 10 ¼	– – –	32,186 19 1 ¼
Ditto on October 31	1,694 1 7	6,402 10 – ¼	9,360 – –	2,254 5 2	27 14 10 ¼	3,636 19 5	23,375 11 – ½
Ditto on November 30	1,694 1 7	6,402 10 – ¼	5,860 – –	1,779 – 2	27 14 10 ¼	8,565 17 9	24,329 4 4 ½
Ditto on December 31	1,694 1 7	6,402 10 – ¼	5,860 – –	1,457 10 2	27 14 10 ¼	13,393 11 3	28,835 7 10 ½
Monthly average	£. 8,009. 7. 4.		£. 13,809. 12. 10.		£. 7,269. 11. 4.		£. 29,088 11 6

Note.—£. 21,819. 0. 2. being the average of the Balances composing the four first heads of this Account, and appropriated to the payment of the Principal and Interest of Orphans' Stock, and other sums charged on the Fund, £. 7,269. 11. 4. is the only average available or unappropriated Balance remaining in the hands of the Chamberlain.

B. W. SCOTT,
Chamberlain's Office,
March 12th, 1822.

Appendix, N° 5.

AN ACCOUNT of the Gross Produce of the several Duties and Payments, composing the Orphans' Fund, for Ten Years ending the 5th of July 1821.

	1812:	1813:	1814:	1815:	1816:
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Gross produce of the coal duty -	45,217 16 2	43,571 8 11½	42,757 4 6½	51,068 1 9½	46,437 13 11
D° of wine duty - - -	3,163 2 3	4,680 2 11	4,968 1 –	4,492 2 5	2,860 19 –
D° of duty on the admission of freemen - - - - -	270 5 –	247 15 –	230 5 –	244 5 –	243 5 –
D° of d°, on the binding of apprentices - - - - -	239 – –	151 17 6	120 10 –	149 2 6	153 15 –
Sum chargeable on the revenues of the corporation - -	11,500 – –	11,500 – –	11,500 – –	11,500 – –	11,500 – –
Aqueducts - - - - -	183 – –	183 – –	312 13 2	312 13 2	312 13 2
£.	60,573 3 5	60,334 4 4½	59,888 13 8½	67,766 4 10½	61,508 6 1

	1817:	1818:	1819:	1820:	1821:
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Gross produce of the coal duty -	48,000 11 11	50,693 16 6	49,430 15 10	52,450 6 3	52,805 4 –½
D° of wine duty - - -	3,087 18 2	4,841 6 9	4,173 7 3	2,560 – 5	3,415 1 6
D° of duty on the admission of freemen - - - - -	258 – –	296 5 –	318 10 –	276 5 –	266 15 –
D° of d° on the binding of apprentices - - - - -	125 7 6	185 15 –	153 – –	168 5 –	149 15
Sum chargeable on the revenues of the corporation - -	11,500 – –	11,500 – –	11,500 – –	11,500 – –	11,500 – –
Aqueducts - - - - -	312 13 2	312 13 2	561 16 5	312 13 2	312 13 2
£.	63,284 10 9	67,829 16 5	66,137 9 6	67,267 9 10	68,449 8 3½

Chamberlain's Office,
March 12th, 1822.

B. W. SCOTT.

Appendix, N° 6.

AN ACCOUNT of the Sums received monthly into the Chamber of the City of *London*, on account of the ORPHANS' FUND; distinguishing the heads under which they have been severally received; together with an Account of the Monthly Disbursements of the said Fund, and the Balance remaining in the hands of the Chamberlain, at the end of every month, during the Two Years ending the 31st December 1821.

RECEIPTS.

	Coal Duty.	Wine Duty.	City Revenue.	Duty on Freedoms and Apprentice Bindings.	Aqueducts and Incidents.	TOTAL Monthly Receipts
1820:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January	4,346 3 9	- - -	5,750 - -	- - -	- - -	10,096 3 9
February	5,449 15 -½	1,183 5 5	- - -	21 10 -	- - -	6,654 10 5½
March	- - -	- - -	- - -	20 5 -	- - -	
	Sale of Ground, Moorfields		- - -	- - -	1,000 - -	1,020 5 -
April	2,184 11 10	- - -	- - -	63 7 6	40 - -	2,287 19 4
May	3,919 - 6½	- - -	- - -	30 10 -	- - -	3,949 10 6½
June	5,430 18 7	- - -	- - -	21 - -	- - -	
	Sale of Site of Ground, Poultry Compter		-	- - -	2,000 - -	7,451 18 7
July	5,137 15 9	- - -	5,750 - -	117 - -	232 13 2	11,237 8 11
August	5,044 1 9	- - -	- - -	16 - -	- - -	5,060 1 9
September	5,010 19 11	1,376 13 -	- - -	17 17 6	- - -	6,405 12 5
October	3,306 3 6	- - -	- - -	55 5 -	40 - -	3,401 8 6
November	5,061 15 10½	- - -	- - -	26 15 -	- - -	5,088 10 10½
December	4,652 13 2	- - -	- - -	44 2 6	- - -	4,696 15 8
1821:						
January	5,069 4 -	- - -	5,750 - -	- - -	- - -	10,819 4 -
February	4,982 6 -	- - -	- - -	16 5 -	- - -	4,998 11 -
March	5,212 16 9	2,102 4 6	- - -	40 10 -	- - -	7,355 11 3
April	2,881 11 1	- - -	- - -	23 - -	40 - -	2,944 11 1
May	4,159 4 8	- - -	- - -	18 15 -	129 13 2	3,007 12 10
June	4,280 6 2	- - -	- - -	28 - -	- - -	4,308 6 2
July	4,430 11 5	- - -	5,750 - -	145 15 -	103 - -	10,429 6 5
August	4,515 19 -	- - -	- - -	5 15 -	- - -	4,521 14 -
September	4,252 18 5	1,312 17 -	- - -	12 7 6	- - -	5,577 16 11
October	3,555 17 10	- - -	- - -	92 2 6	104 16 7	3,352 16 11
November	4,942 15 9	- - -	- - -	37 2 6	- - -	4,979 18 3
December	4,798 18 6	- - -	- - -	28 15 -	- - -	4,827 13 6

DISBURSEMENTS.

	Interest on Original Orphans' Stock.	Interest on the several sums charged on the Fund.	Applied in discharge of Original Debt, and Bonds at 3½ per cent.	Charges and Expenses of Management.	TOTAL Monthly Disbursements.	BALANCE remaining in the hands of the Chamberlain.
1820:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January	- - -	10,121 17 9	1,800 - -	322 - -	12,243 17 6	32,187 17 -½
February	197 3 8	2,024 19 9	100 - -	64 18 9	2,387 2 2	36,455 5 4½
March	- - -	1,370 10 -	- - -	- - -	1,370 10 6	36,105 - 4½
April	- - -	639 12 4	3,200 - -	- - -	3,839 12 4	28,284 6 8½
May	- - -	205 11 5	400 - -	- - -	605 11 5	31,628 5 9½
June	105 17 8	1,127 - -	10,259 7 1¾	28 1 6	11,520 6 3¾	27,559 18 1
July	- - -	10,373 11 11	1,800 - -	212 - -	12,385 11 11	26,411 15 1
August	- - -	311 2 -	1,200 - -	- - -	3,511 2 -	29,960 14 10
September	- - -	1,059 8 -	900 - -	86 17 5	2,046 5 5	34,320 1 10
October	- - -	1,202 13 1	14,700 - -	5 9 6	15,908 2 7	21,813 7 9
November	- - -	228 19 11	1,200 - -	- - -	1,428 19 11	25,472 18 8½
December	- - -	175 14 4	700 - -	- - -	875 14 4	29,294 - -½
1821:						
January	- - -	9,649 4 6	1,300 - -	321 2 10	11,270 7 4	28,842 16 8½
February	- - -	2,331 16 6	1,100 - -	- - -	3,431 16 6	30,409 11 2½
March	- - -	729 1 -	3,200 - -	105 2 2	4,034 3 2	33,730 19 3½
April	- - -	493 19 11	12,900 - -	6 1 11	13,400 1 10	23,275 8 6
May	- - -	493 4 6	2,600 - -	- - -	3,093 4 6	24,489 16 10
June	18 7 4	613 5 -	300 - -	- - -	931 12 4	27,866 10 8½
July	- - -	9,336 5 -	- - -	166 17 11	9,503 2 11	28,792 14 2
August	- - -	317 2 4	500 - -	- - -	817 2 4	32,497 5 10½
September	- - -	1,122 10 10	4,700 - -	65 12 10	5,888 3 8	32,186 19 1½
October	- - -	1,158 4 7	11,400 - -	6 - 5	12,564 5 -	23,375 11 -
November	- - -	526 4 11	3,500 - -	- - -	4,026 4 11	24,329 4 4½
December	- - -	321 10 -	- - -	- - -	321 10 -	28,835 7 10½

Chamberlain's Office,
March 12th, 1822.

B. W. SCOTT.

Appendix, N° 7.

A STATEMENT of the Charges and Expenses of the Management of the ORPHANS' FUND, for Three Years, ending the 29th of September 1821.

	For the Year 1819:	For the Year 1820:	For the Year 1821:
	£. s. d.	£. s. d.	£. s. d.
Richard Clark, esq. Chamberlain, salary	100 — —	100 — —	100 — —
Sir William Curtis, bart. receiver of coal duty, ditto	150 — —	150 — —	150 — —
Sir John Eamer, receiver of the wine duty, £.5 per cent. on the amount of his collection	208 13 3	128 — —	170 15 —
H. Woodthorpe, esq. bookkeeper, salary	50 — —	25 — —	—
Mr. Chamberlain's clerk's salary, including £.180 per annum, for management of the loans raised under the acts of the 29 Geo. 3, and the 7th and 18th of Geo. 3	220 — —	220 — —	220 — —
B. W. Scott, registrar, salary	40 — —	—	—
Richard Clark, esq. Chamberlain, 5s. per cent. on Orphans' Stock ordered to be paid off	92 10 —	40 — —	—
Newman Knowlys, esq. common sergeant, 1/6 per cent on ditto	27 15 —	12 — —	—
Henry Woodthorpe, esq. bookkeeper, 1/. per cent. on ditto	18 10 —	8 — —	—
Ditto, as town clerk, the like	18 10 —	8 — —	—
Chamberlain's clerks, 1/6 per cent. on ditto	27 15 —	12 — —	—
John Worton, messenger	7 17 —	8 16 —	—
Expense of books, stationery, and stamps	17 6 6	24 17 1	18 — 9
Ditto of advertising the orders of the Court of Aldermen for the discharge of stock and bonds, and for sundries	28 6 6	19 19 10	11 11 5
Expense of preparing deeds of security given by receiver of coal duty	- - -	28 1 6	—
£.	1,007 3 3	784 14 5	670 7 2

Chamberlain's Office,
March 12, 1822.

B. W. SCOTT.

Appendix, N° 8.

A STATEMENT of the Balances in the hands of the Chamberlain, on account of the general Receipts and Expenditure of the ORPHANS' FUND, at the close of each quarter for the last Three Years, ending the 7th of January 1822, together with the Claims upon, and Appropriation of, the same.

Balance of Duties received and in hand, at the following Periods,	£. s. d.	Claims upon, and Appropriation of, the said Balances.	£. s. d.		SUMS Which might have been applied in the discharge of Debts after providing for the Interest charged on the Fund, on 5 January and 5 July in each year.
Duties received in the three months ending the 31st March 1819, and in hand at that period	18,569 7 10¼		19,800 — —	Ordered on the 20th April to be applied in the discharge of stock, on the parties entitled giving ten days notice (including £.1,300. received the 19th April).	£.
Ditto on 5th July 1819	16,340 2 4		14,560 10 —	Transferred to pay interest on stock and bonds due 24th June and 5th July	1,700.
Ditto on 30th Sept. 1819	20,366 7 7½		20,300 — —	Ordered on 12th October 1819 to be applied in the discharge of stock and 3½ per cent. bonds.	
Ditto on 7th Jan. 1820	18,106 5 9¼		14,417 15 1	Transferred to pay interest on stock and bonds, due 25th Dec. and 5th Jan.	3,600.
Ditto on 20th Mar. 1820	15,297 13 8¼		15,200 — —	Ordered on 21st March 1820 to be applied in the discharge of 3½ per cent. bonds.	
Ditto on 5th July 1820	19,295 17 3¼		13,976 5 —	Transferred to pay interest on bonds due 25th June and 5th July	5,300.
Ditto on 29th Sept. 1820	21,946 7 11¼		21,900 — —	Ordered on 29th Sept. 1820 to be applied in the discharge of 3½ per cent. bonds.	
Ditto on 7th Jan. 1821	18,769 12 1¼		13,601 15 —	Transferred to pay interest on bonds due 25th December and 5th January	5,100.
Ditto on 27th Mar. 1821	22,177 17 4¼		22,100 — —	Ordered on 27th March to be applied in the discharge of 3½ per cent. bonds.	
Ditto on 5th July 1821	17,185 4 7¼		13,239 10 —	Transferred to pay interest on bonds due 25th December and 5th January	3,900.
Ditto on 29th Sept. 1821	18,427 14 10¼		18,400 — —	Ordered on 29th Sept. to be applied in the discharge of 3½ per cent. bonds.	
Ditto on 7th Jan. 1822	19,171 6 1¼		14,877 5 —	Transferred to pay interest on bonds due 25th December and 5th January	4,200.

Chamberlain's Office,
March 12th, 1822.

B. W. SCOTT.

Appendix, N° 9.

AN ACCOUNT of Monies paid into the Chamber by the Collectors or Receivers of the Orphans' Duty on Coals, with the average amount of Balances remaining in their respective hands, from 1752 to the end of 1819, and also from 1819 to the present time.

NAMES OF COLLECTORS and DATES OF APPOINTMENT.	Average Annual Produce of the Duty during each Collectorship.			ESTIMATED AMOUNT OF DUTY Left in the hands of the respective Collectors, from time to time, and Periods during which the said Duties have been retained.			
	£.	s.	d.		£.	s.	d.
Sir Thomas Chitty, collector, Appointed 10th March 1752.							
Average amount of coal duty from 5 July 1752 to 5 July 1762 - - -	21,537	18	10	from 2 months to 10 weeks, say 2 mo. 1 week	4,038	7	3
Sir N. Nash, collector, Appointed 26th October 1762.							
Average of duty to 5 July 1768 - -	24,710	7	1	from 2 to 4 months, average 3 months	6,177	11	9¼
Sir James Esdaile, collector, Appointed 29 November 1768.							
Average of duty to 5 July 1789 - -	28,422	4	4¼	from 2 to 3 months, say 2 mo. 2 weeks	5,925	8	8
Thomas Wright, esq. collector, Appointed 15 December 1789.							
Average of duty to 5 July 1798 - -	34,405	12	2¾	from 3 to 4 months, say 3 mo. 2 weeks	9,263	2	5
Honourable Thomas Harley, collector, Appointed 8 May 1798.							
Average of duty to 5 July 1804 - -	37,921	10	7½	from 2 months to 10 weeks and afterwards 2 months	7,110	5	8½
Nathaniel Newnham, esq. collector, Appointed 18 December 1804.							
Average of duty to 5 July 1810 - -	41,319	2	2¼	2 months	6,886	10	4¼
Sir William Curtis, bart. collector, Appointed 20 February 1810.							
Annual average of duty from 5 July 1810 to 5 July 1819 - - - -	46,920	1	4	3 months	11,730	–	4
Actual amount from 5 July 1819 to 5 January 1820 - - - -	25,707	3	1	2 months	8,569	1	–
Ditto from 5 January 1820 to 5 January 1821 - - - - - -	54,959	13	1	2 months 15 days	11,449	18	4
Ditto from 5 January 1821 to 5 January 1822 - - - - - -	53,368	10	3	2 months 8 days (average)	10,006	11	10

March 12th, 1822.

B. W. SCOTT.

Note.—The average amount of the Coal duty retained by the respective receivers, is estimated upon the presumption that it has been paid into their hands by the close of every month, agreeably to the monthly account rendered, as the Chamberlain has no other means of ascertaining the same.

Appendix, N° 10.

AN ACCOUNT of the Sums that have been declared by the Chamberlain of the City of *London* to be SURPLUSSES of the ORPHANS' FUND, applicable to the liquidation of the Debt; of the Periods when such Surplusses have been severally appropriated to that purpose, by Order of the Court of Aldermen; and of the Balances that have remained in the hands of the Chamberlain, after each such Order of Appropriation; from the 5th April 1815 to the 12th March 1822.

SUMS Which have been declared by the Chamberlain to be SURPLUSSES OF THE ORPHANS' FUND, applicable to the liquidation of the Debt.			PERIODS at which the Surplusses have been severally appropriated by Order of The Court of Aldermen.		BALANCES that have remained in the hands of the Chamberlain after each Order of Appropriation;—consisting of	
					AMOUNT of SURPLUS Unappropriated.	BALANCE applicable to the discharge of Debt, (including the sums so ordered to be appropriated, payable to the several parties entitled, on demand, or on giving ten days notice, and including also unclaimed Stock.)
1815:		£. s. d.		£. s. d.	£. s. d.	£. s. d.
Apr. 18	Surplus of the Fund for the half-year ending the 5th January 1815 - - - - - -	17,398 – 7¾	1815: Apr. 18	17,300 – –	98 – 7¾	18,974 5 –½
Oct. 10	Ditto - - - to 5 July 1815 -	17,328 11 1¾	Oct. 10	17,300 – –	28 11 1¾	17,610 18 4¼
1816;			1816:			
Apr. 28	Ditto - - - to 5 Jan. 1816 -	13,412 17 1	Apr. 23	13,400 – –	12 17 4	13,710 18 4½
Oct. 24	Ditto - - - to 5 July 1816 -	14,121 2 6½	Oct. 24	14,100 – –	21 2 6½	16,696 16 10¼
1817:			1817:			
Apr. 18	Ditto - - - to 5 Jan. 1817 -	16,548 4 2½	Apr. 18	16,500 – –	48 4 2½	22,323 13 2
Nov. 4	Ditto - - - to 5 July 1817 -	12,830 9 11	Nov. 4	12,800 – –	30 9 11	13,170 18 4½
1818:			1818:			
Apr. 21	Ditto - - - to 5 Jan. 1818 -	17,967 7 5½	Apr. 21	17,900 – –	67 7 5½	23,908 9 1½
Oct. 13	Ditto - - - to 5 July 1818 -	17,287 5 11	Oct. 13	17,200 – –	87 5 11	28,164 4 9¼
1819:			1819:			
Apr. 20	Ditto - - - to 5 Jan. 1819 -	19,869 7 10½	Apr. 20	19,800 – –	69 7 10½	21,632 3 6¼
Oct. 12	Ditto - - - to 5 July 1819 -	16,724 9 8¾	Oct. 12	16,000 bal. of Stock 700, 3½ p'ct. bds.	24 9 8¾	20,870 18 4½
—	On account of Surplus to 5 Jan. 1820 - - - -	3,641 17 11	same date	3,600 – –	41 17 11	
1820:			1820:			
Mar. 21	Balance of ditto - - to ditto -	15,297 13 8¼	Mar. 21	15,200 – –	97 13 8¼	26,758 8 2¼
Sept. 29	Surplus - - to 5 July 1820 -	21,946 7 11¾	Sept. 29	21,900 – –	46 7 11¾	24,699 1 –¼
1821:			1821:			
Mar. 27	Ditto - - - to 5 Jan. 1821 -	22,177 17 4¼	Mar. 27	22,100 – –	77 17 4¼	27,799 1 —¼
Sept. 29	Ditto - - - to 5 July 1821 -	18,427 14 10¼	Sept. 29	18,400 – –	27 14 10¼	21,999 1 —¼
1822:			1822:			
Mar. 9	Ditto - - - to 5 Jan. 1822 -	23,275 12 8¼	Mar. 9	23,200 – –	75 12 8¾	29,099 1 –¼

Note.—The Sums reported by the Chamberlain, are the Surplusses of the Account of Duties, to the 5th of January and 5th of July in each year, and are declared by him at the first Court of Aldermen after the payment of the said Duties into the Chamber.

Chamberlain's Office, 12th March 1822.

B. W. SCOTT.

Appendix, N° 11.

AN ACCOUNT of the Sums received weekly by Sir William Curtis, from Mr. Drummer, on account of the Orphans' Duty on Coals, for Three Years, from 1st January 1819 to 31st December 1821, inclusive.

1819:		£.	s.	d.	£.	s.	d.
Jan. 4.	Cash - - -	909	4	10			
11.	Balance to 5th -	651	15	1			
„	- - - -	428	8	11			
18.	- - - -	996	12	10			
25.	- - - -	1,007	5	8			
					4,083	7	4
Feb. 1.	Cash - - -	845	17	10			
8.	Balance, January -	174	—	4			
„	- - - -	603	10	6			
15.	- - - -	679	13	6			
22.	- - - -	865	2	6			
					3,168	4	8
Mar. 1.	Cash - - -	819	2	4			
8.	Balance, February -	180	4	—			
„	- - - -	586	9	6			
15.	- - - -	756	15	10			
22.	- - - -	750	10	8			
29.	- - - -	1,225	11	4			
					4,318	13	8
Apr. 5.	Balance, March -	920	15	9			
„	- - - -	166	17	5			
12.	- - - -	910	15	6			
19	- - - -	922	4	6			
26.	- - - -	1,027	18	6			
					3,948	11	8
May 3.	- - - -	1,124	—	10			
10.	Balance, April -	282	6	5			
„	- - - -	459	19	7			
17.	- - - -	294	6	4			
24	- - - -	760	—	—			
31.	- - - -	1,396	3	8			
					4,316	16	10
June 7.	Balance, May -	558	12	3			
„	- - - -	491	7	9			
14.	- - - -	794	17	—			
21.	- - - -	821	18	6			
28.	- - - -	1,086	—	10			
					3,752	16	4
July 5.	- - - -	919	9	2			
12.	Balance to 5th -	822	—	11			
„	- - - -	323	11	11			
19.	- - - -	1,087	8	—			
26.	- - - -	1,130	4	—			
					4,282	14	10
Aug. 2.	- - - -	871	19	2			
9.	Balance, July -	228	14	10			
„	- - - -	778	17	4			
16.	- - - -	938	—	4			
23.	- - - -	549	12	6			
30.	- - - -	1,097	6	4			
					4,464	10	6
Sept. 6.	Balance, August -	668	2	5			
„	- - - -	344	4	11			
13.	- - - -	860	19	10			
20.	- - - -	1,155	2	6			
27.	- - - -	1,279	13	6			
					4,308	3	2
Oct. 4.	- - - -	791	8	4			
11.	Balance, September	50	17	—			
„	- - - -	486	16	—			
18.	- - - -	1,112	4	4			
25.	- - - -	608	10	10			
					3,049	16	6

1819:		£.	s.	d.	£.	s.	d.
Nov. 1.	Cash - - -	1,317	16	—			
8.	Balance, October -	235	3	2			
„	- - - -	555	16	4			
15.	- - - -	440	—	4			
22.	- - - -	1,122	—	8			
29.	- - - -	1,707	18	—			
					5,378	14	6
Dec. 6.	Balance, November	520	8	5			
„	- - - -	529	11	1			
13.	- - - -	1,288	3	2			
20.	- - - -	1,010	12	—			
27.	- - - -	816	19	4			
					4,165	14	—
1820:							
Jan. 3.	- - - -	1,061	18	6			
10.	Balance to 5th -	737	2	—			
„	- - - -	225	6	6			
17.	- - - -	169	5	4			
24.	- - - -	274	—	4			
31.	- - - -	901	1	—			
					3,368	13	8
Feb. 7.	Balance, January -	614	18	8			
„	- - - -	554	4	2			
14.	- - - -	975	2	6			
21.	- - - -	555	16	6			
28.	- - - -	1,235	16	8			
					3,935	18	6
Mar. 6.	Balance, February -	585	—	6			
„	- - - -	468	9	2			
13.	- - - -	1,440	1	8			
20.	- - - -	1,036	10	4			
27.	- - - -	1,201	7	—			
					4,731	8	8
Apr. 3.	- - - -	1,104	13	10			
10.	Balance, March -	179	16	7			
„	- - - -	1,173	14	11			
17.	- - - -	1,021	8	—			
24.	- - - -	1,443	15	6			
					4,923	8	10
May 1.	- - - -	1,004	5	10			
8.	Balance, April -	494	11	6			
„	- - - -	762	12	6			
15.	- - - -	1,242	5	10			
22.	- - - -	1,178	—	10			
29.	- - - -	1,048	6	—			
					5,730	2	6
June 5.	Balance, May -	812	16	7			
„	- - - -	461	16	9			
12.	- - - -	917	10	10			
19.	- - - -	1,176	13	10			
26.	- - - -	891	16	2			
					4,260	14	6
July 3.	- - - -	885	18	2			
10.	Balance to 5th -	666	10	5			
„	- - - -	315	10	5			
17.	- - - -	1,024	7	—			
24.	- - - -	554	2	4			
31.	- - - -	812	2	6			
					4,258	10	10
Aug. 7.	Balance, July -	600	1	3			
„	- - - -	484	6	9			
14.	- - - -	1,169	5	10			
21.	- - - -	1,094	3	2			
28.	- - - -	1,185	14	—			
					4,533	11	—

N° 11.—Account of Sums received weekly by Sir William Curtis—*continued.*

1820.		£.	s.	d.	£.	s.	d.
Sept. 4.	Cash - - - -	1,085	11	—			
11.	Balance, August -	30	1	2			
„	- - - -	889	2	6			
18.	- - - -	1,119	18	4			
25.	- - - -	1,151	15	10			
					4,276	8	10
Oct. 2	- - - -	1,091	7	—			
9.	Balance, September	400	9	6			
„	- - - -	894	9	2			
16.	- - - -	1,129	12	—			
23.	- - - -	1,213	11	10			
30.	- - - -	1,166	14	10			
					5,896	4	4
Nov. 6.	Balance, October -	664	16	2			
„	- - - -	403	16	10			
13.	- - - -	1,133	7	8			
20.	- - - -	1,336	12	4			
27.	- - - -	1,016	13	6			
					4,555	6	6
Dec. 4.	Balance, November	1,075	9	—			
„	- - - -	276	6	8			
11.	- - - -	1,013	13	6			
18.	- - - -	1,026	7	8			
26.	- - - -	1,140	4	10			
					4,532	1	8
1821.							
Jan. 1.	- - - -	835	5	4			
8.	- - - -	817	17	8			
15.	Balance to 5th -	103	1	1			
„	- - - -	730	5	7			
22.	- - - -	929	14	4			
29.	- - - -	695	3	6			
					4,111	7	6
Feb. 5.	Balance, January -	526	7	8			
„	- - - -	379	11	1			
12.	- - - -	1,012	18	10			
19.	- - - -	994	17	2			
26.	- - - -	940	7	6			
					3,854	2	3
Mar. 5.	Balance, February	822	19	3			
„	- - - -	200	15	11			
12.	- - - -	954	8	—			
19.	- - - -	349	2	—			
26.	- - - -	1,274	19	8			
					3,602	3	—
April 2.	- - - -	1,241	—	2			
9.	Balance, March -	260	2	3			
„	- - - -	797	18	2			
16.	- - - -	1,089	19	—			
23.	- - - -	974	1	—			
30.	- - - -	1,111	17	—			
					5,474	17	7

1821:		£.	s.	d.	£.	s.	d.
May 7.	Balance, April -	456	16	3			
„	- - - -	656	—	6			
14.	- - - -	852	12	10			
21.	- - - -	743	3	4			
28.	- - - -	1,162	4	10			
					3,870	17	9
June 4.	Balance, May -	1,101	17	6			
„	- - - -	148	6	5			
11.	- - - -	487	19	2			
18.	- - - -	574	—	4			
25.	- - - -	1,042	2	4			
					3,354	5	9
July 2.	- - - -	1,144	5	—			
9.	Balance 5th -	841	2	11			
„	- - - -	89	19	2			
16.	- - - -	1,007	4	6			
23.	- - - -	934	12	8			
30.	- - - -	1,069	8	8			
					5,086	12	11
Aug. 6.	Balance, July -	454	12	10			
„	- - - -	436	12	9			
13.	- - - -	1,152	19	10			
20.	- - - -	1,131	17	2			
27.	- - - -	1,093	9	8			
					4,269	12	3
Sept. 3.	Balance, August -	1,106	15	6			
10.	- - - -	1,118	10	10			
17.	- - - -	1,080	16	8			
24.	- - - -	1,100	14	4			
					4,406	17	4
Oct. 1.	- - - -	1,219	13	1			
8.	Balance, September	279	3	7			
„	- - - -	872	15	11			
15.	- - - -	1,211	3	4			
22.	- - - -	1,321	13	4			
29.	- - - -	1,210	1	10			
					6,114	11	1
Nov. 5.	Balance, October -	807	11	7			
„	- - - -	492	9	2			
12.	- - - -	1,038	4	4			
19.	- - - -	1,194	19	6			
26.	- - - -	1,033	11	—			
					4,566	15	7
Dec. 3.	Balance, November	1,122	14	10			
10.	- - - -	1,106	9	4			
17.	- - - -	1,233	16	8			
24.	- - - -	1,017	16	—			
31.	- - - -	748	12	—			
					5,229	8	10

Lombard Street, 10th March 1822.

CHA^{S} STEPHENS.

BIBL. LONDIN. UNIV

Appendix, N° 12.

A STATEMENT, in order to show at what period the present ORPHANS' FUND will be Extinguished by the Discharge of the Debt now due, provided no further Charges are made on the said Fund.

THE application of the Surplusses of the said Fund, taken upon an average of the produce of the Duties for the last three years (viz. £.67,284. 16.); together with the sum of £.22,700. estimated to be produced by the sale of Ground, &c. in Moorfields, it is calculated will pay off and discharge the several Sums which remain chargeable upon that Fund, amounting to £.600,000. by the 10th October 1833.

THE application of the Surplusses of the said Fund, taken upon the produce of the last year, (viz. £.68,449. 8. 8½.) together with the said Monies to arise by the sale of Ground in Moorfields, it is calculated will discharge the said Debt by the 10th July 1833.

Chamberlain's Office,
May 14th, 1822.

R. W. SCOTT.

Appendix, N° 13.

BRIDGES Mayor.——TUESDAY 28th MARCH 1820, and in the first year of the reign of George the Fourth of the United Kingdom of Great Britain and Ireland, King, &c.

The COMMITTEE appointed on the 25th day of January last, in relation to the present mode of collecting the ORPHANS' DUES, did this day deliver into this Court a REPORT in writing under their hands in relation thereto, which was read as follows:—

To the Right honourable the Lord Mayor and Court of Aldermen.

IN obedience to the Order of this honourable Court to investigate the receipt, dues and income, of the Fund called the Orphans' Fund, and to report our opinion whether any better or more useful mode of collection can be resorted to with safety and propriety than is at present adopted; We do certify, that we have investigated the same, and have been attended by Sir W. Curtis, Bart. the Collector and Receiver of the Orphans' Duty on Coals, who laid before us a Monthly Statement of the Balances in his hands from the 30th day of June last to the 29th ultimo, inclusive, as follows:—

			£.	s.	d.
1819.	30 June	Balance	11,097	9	1
	31 July	—	10,945	19	11
	31 August	—	11,941	8	7
	30 September	—	7,671	19	8
	31 October	—	6,689	17	3
	30 November	—	7,586	5	8
	31 December	—	7,991	9	4
1820.	31 January	—	7,013	19	3
	29 February	—	5,505	11	8

We have also inspected the books and papers necessary to enable a proper Collection of the said Duties to be made, and have examined Mr. William Drummer, the person employed by Sir W. Curtis therein, and having duly considered all the circumstances, are of opinion, that no better or more useful mode of collection can be resorted to with safety and propriety than is at present adopted; but that the Collector and Receiver of the Orphans' Duty on Coals should not retain in his hands more than the Balance of two clear months collection as a remuneration for his trouble and risk in collecting and settling with the Coal Factors for the several ships consigned to them; and that the said Collector should be required at all times to pay into the Chamber of London, before the expiration of every month, the whole amount of the second preceding month's collections. All which we submit to the judgment of this honourable Court. Dated this 21st day of March 1820.

R. Glynn, Chairman. *John Atkins.*
W. Leighton. *C. Magnay.*
Claud. Stephen Hunter. *Samuel Birch.*

Which Report was well liked, and approved, and ordered accordingly.

Appendix, N° 14.

AN ACCOUNT of the Payments made Monthly into the Chamberlain's Office, on account of the ORPHANS' FUND, for Duty received on Coals, from 15th April 1820 to 12th January 1822; with a Statement of the Balances remaining after each Payment.

1820:		£.	s.	d.	1820:		£.	s.	d.
					April 15	BALANCE in hand	10,510	13	10
May 15	PAID - -	3,906	–	4	May 15	D° - - -	12,573	12	8
June 15	D° - - -	5,430	18	7	June 15	D° - - -	11,561	5	1
July 15	D° - - -	5,137	15	9	July 15	D° - - -	10,359	18	4
August 15	D° - - -	5,044	1	9	August 15	D° - - -	9,960	2	3
September 15	D° - - -	5,000	6	2	September 15	D° - - -	9,244	7	11
October 15	D° - - -	3,306	3	6	October 15	D° - - -	10,596	4	3
November 15	D° - - -	5,049	1	11	November 15	D° - - -	11,259	1	8
December 15	D° - - -	4,652	13	2	December 15	D° - - -	11,325	3	6
1821:					1821:				
January 15	D° - - -	5,069	4	–	January 15	D° - - -	10,909	1	8
February 15	D° - - -	4,965	19	4	February 15	D° - - -	9,486	17	9
March 10	D° - - -	5,212	16	9	March 10	D° - - -	7,233	–	10
April 14	D° - - -	2,881	11	1	April 14	D° - - -	9,228	18	2
May 12	D° - - -	4,150	13	10	May 12	D° - - -	9,366	18	1
June 9	D° - - -	4,280	6	2	June 9	D° - - -	9,094	16	10
July 14	D° - - -	4,430	11	5	July 14	D° - - -	8,843	14	4
August 11	D° - - -	4,515	19	–	August 11	D° - - -	8,230	6	9
September 8	D° - - -	4,237	16	2	September 8	D° - - -	8,477	12	9
October 6	D° - - -	3,555	17	10	October 6	D° - - -	9,441	9	10
November 3	D° - - -	4,921	14	11	November 3	D° - - -	9,414	12	11
December 8	D° - - -	4,798	18	6	December 8	D° - - -	10,305	4	10
1822:					1822:				
January 12	D° - - -	5,423	6	–	January 12	D° - - -	9,948	19	6

Lombard-street, 8th May 1822.

W. CURTIS.

ORPHANS' FUND.

AN ACCOUNT OF THE PAYMENTS

Made Monthly into the Chamberlain's Office, on account of the Orphans' Fund, for DUTY received on COALS; from January 1821 to January 1822;—with, A Statement of the BALANCES remaining after each Payment.

1821.	£.	s.	d.	1821:	£.	s.	d.
January - 15.— PAID - -	5,069.	4.	0.	January - 15.—BALANCE -	10,909.	1.	[illegible]
February 15. - - D° - -	4,965.	19.	4.	February 15. - - D° - -	9,486.	17.	9.
March - 10. - - D° - -	5,212.	16.	9.	March - 10. - - D° - -	7,233.	0.	1.
April - - 14. - - D° - -	2,881.	11.	1.	April - - 14. - - D° - -	9,228.	18.	[illegible]
May - - 12. - - D° - -	4,150.	13.	10.	May - - 12. - - D° - -	9,366.	18.	1.
June - - 9. - - D° - -	4,280.	6.	2.	June - - 9. - - D° - -	9,094.	16.	10.
July - - 14. - - D° - -	4,430.	11.	5.	July - - 14. - - D° - -	8,843.	14.	4.
August - 11. - - D° - -	4,515.	19.	0.	August - 11. - - D° - -	8,230.	6.	9.
September 8. - - D° - -	4,237.	16.	2.	September 8. - - D° - -	8,477.	12.	9.
October 6. - - D° - -	3,555.	17.	10.	October - 6. - - D° - -	9,441.	9.	10.
November 3. - - D° - -	4,921.	14.	11.	November 3. - - D° - -	9,414.	12.	11.
December 8. - - D° - -	4,798.	18.	6.	December 8. - - D° - -	10,305.	4.	10.
1822:				1822:			
January - 12. - - D° - -	5,423.	6.	0.	January - 12. - - D° - -	9,948.	19.	[illegible]

Lombard-Street,
18 February 1822.

W^M CURTIS.

BIBL. LONDIN. UNIV.

ORPHANS' FUND.

AN ACCOUNT OF THE PAYMENTS

Made Monthly into the Chamberlain's Office, on account of the Orphans' Fund, for DUTY received on COALS; from January 1821 to January 1822; with, A Statement of the BALANCES remaining after each Payment.

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1822.